

PT Ashmore Asset Management Indonesia

PIAGAM INTERNAL AUDIT

Internal Audit Charter

Ashmore

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1. Purpose

The purpose of this document is to articulate the Terms of Reference for the internal audit function of PT Ashmore Asset Management Indonesia (“AAMI”).

2. Scope

The Terms of Reference will apply to the internal audit function of AAMI. The internal audit function has primary responsibility for providing internal audit reporting to the Board of Commissioners and/or Board of AAMI(collectively : The Boards).

3. Definitions

Unless otherwise stated, for the purposes of these Terms of Reference and the AAMI internal audit Strategy, the following definitions shall apply:

1. Tujuan

Tujuan dari dokumen ini adalah untuk mengartikulasi Piagam untuk Fungsi Internal Audit dari PT Ashmore Asset Management Indonesia (“AAMI”).

2. Cakupan

Piagam ini akan berlaku untuk fungsi Internal udit AAMI. Fungsi Internal Audit memiliki tanggung jawab utama dalam menyiapkan pelaporan internal audit kepada Jajaran komisaris dan atau Jajaran Direksi (secara bersama-sama disebut Jajaran)

3. Definisi

Kecuali ditetapkan lain, untuk persetujuan dari Piagam dan strategi Internal Audit, definisi sebagai berikut berlaku:

“The Board of Commissioners”	The Board of Commissioners of AAMI;	Komisaris AAMI
“The Board”	The Board of Directors of AAMI; whose head is the President Director;	Direksi AAMI, yang dikepalai oleh Presiden Direktur
“The Audit Committee”	The Audit Committee established by the Board of Commissioners and whose role is set out in the Audit Committee Charter dated 14 October 2019	Komite Audit dibentuk oleh Dewan Komisaris yang tugasnya ditetapkan dalam Piagam Komite Audit tanggal 14 Oktober 2019
“Key stakeholders”	The Board of Directors of AAMI and senior management of AAMI;	Direksi dan Manajemen Senior AAMI
“Senior management”	Executive Directors and Heads of Departments with oversight responsibilities for AAMI;	Direktur Eksekutif dan Kepala Departemen dengan tanggungjawab pengawasan untuk AAMI
“Ashmore”	Ashmore Group plc;	Ashmore Group plc
“Group senior management”	Group Executive Directors, Group Heads of Departments and Heads of Overseas Business Operations and the designated individuals at Ashmore with oversight responsibilities for joint ventures or outsourcing arrangements;	Group Executive Directors, Group Heads of Departments dan Heads of Overseas Business Operations dan pejabat yang ditugaskan untuk tanggungjawab pengawasan untuk joint ventures atau pengaturan outsourcing
“Group Head of Internal Audit”	The individual assigned the responsibility of providing the internal audit function for Ashmore;	Individu yang ditugaskan tanggungjawab fungsi internal audit untuk Ashmore
“Group internal audit model”	The approach to internal audit at Ashmore as provided by the Group Head of Internal Audit in the documents “Internal Audit Charter”, “Internal Audit Strategy” and “Internal Audit Procedures” as agreed by Ashmore’s Audit and Risk Committee;	Pendekatan internal Audit yang disiapkan oleh Group Head of Internal Audit dalam dokumen Piagam Internal Audit, “Internal Audit Strategy” and “Internal Audit Procedures” yang disetujui oleh Ashmore’s Audit and Risk Committee;

"Internal audit"	The internal audit function at AAMI as required under Rule No 24/POJK.04/2014; and updated in accordance with Rule No 56/P.OJK 04/2015 as adjusted for to the scale and complexity of the business; the function which provides internal audit services to the Board of Commissioners via the Audit Committee and to senior management;	Fungsi Internal Audit di AAMI sebagaimana diatur di POJK No.24/POJK.04/2014 dan POJK No.56/POJK.04/2015 yang disesuaikan dengan skala dan kompleksitas usaha; fungsi yang memberikan jasa internal audit kepada Dewan Komisaris melalui Komite Audit dan kepada manajemen senior.
"Head of Internal Audit"	The head of internal audit for AAMI and whose position is appointed and dismissed by the Board of Directors upon approval of the Board of Commissioners	Kepala Unit Internal Audit yang ditunjuk dan diberhentikan oleh Dewan Direksi setelah persetujuan Dewan Komisaris
"AAMI RCC"	Risk and Compliance Committee of AAMI;	AAMI Risk and Compliance Committee
"Three lines of defence" model ¹	Model used as a primary means to demonstrate and structure roles, responsibilities and accountabilities for decision-making, risk and control, with the aim of achieving effective governance, risk management and assurance;	Model yang digunakan sebagai sarana utama untuk menunjukkan dan memberikan struktur peran, tanggung jawab dan akuntabilitas untuk pengambilan keputusan, dan pengendalian risiko, dengan tujuan untuk mencapai tata kelola yang efektif, manajemen risiko dan jaminan;
"Internal auditing" ²	An independent, objective assurance and consulting ³ activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes;	Kegiatan independen, obyektif, dan kegiatan konsultasi ³ yang dirancang untuk menambah nilai dan meningkatkan operasi organisasi. Membantu organisasi mencapai tujuannya dengan membawa pendekatan sistematis dan disiplin untuk mengevaluasi dan meningkatkan efektivitas manajemen risiko, kontrol dan proses tata kelola;

“Internal audit universe”	Register of AAMI’s investment management processes and control/support functions, grouped by AAMI Procedures/Guidelines;	Daftar Proses Manajemen Investasi AAMI dan control/ fungsi pendukung , dikelompokkan berdasarkan Pedoman AAMI
“Audit Checklist”	Checklist for each applicable auditable area, based on the internal audit universe, used in the performance of the annual internal audit;	Ceklis dari setiap area yang akan diaudit, berdasarkan internal audit universe, digunakan dalam pelaksanaan internal audit tahunan
“Regulator”	Otoritas Jasa Keuangan (Indonesia Financial Services Authority)(“OJK”).	Otoritas Jasa Keuangan

¹ Refer also to the Ashmore’s “Annual effectiveness of risk management and internal controls review”, which describes the three lines of defence at Ashmore as:

- First line: Risk Ownership - Investment and Support Functions
- Second line: Risk Control – Risk/Compliance
- Third line: Independent Assurance – Internal Audit

² Chartered Institute of Internal Auditors’ Definition of Internal Auditing

³ Consulting engagements differ from assurance engagements in that the requirements are defined by the “client”; no opinion is given by internal audit; and there is usually no need for a written report or follow-up. Proposed consulting engagements will be considered if they have the potential to improve/add value to the management of risk, governance, or the control environment. In contrast to assurance engagements, which must be performed once an area of need/risk has been identified per the audit planning process, consulting engagements may be declined by internal audit (e.g. for scheduling reasons). Examples of consulting engagements include: providing training on internal controls; advice on control concerns for new systems; or drafting/reviewing policies and procedures

4. Internal Audit Charter

Internal Audit Standards and Qualification

Members of the Ashmore's internal audit function are expected to apply and uphold the principles per the Institute of Internal Audit's Code of Ethics: integrity, objectivity, confidentiality and competency and Code of Professional Conduct as well as the Core Principles. For further detail on expected internal audit qualification, refer to Appendices 2 & 3.

Internal audit authority

AAMI internal audit derives its authority from the Board, which is responsible for ensuring that internal audit has adequate standing and is free from management or other restrictions.

The Boards and Audit Committee is also responsible for ensuring that internal audit has appropriate access to information to perform its role effectively. For this purpose, and with strict responsibility for safe-keeping and confidentiality, internal audit has complete and unrestricted right to obtain all necessary information promptly, and has the ability to see into all activities and processes of AAMI, relevant for the discharge of its responsibilities. This includes access to any records, files or data, including management information and the minutes of decision-making bodies whenever relevant for the performance of its tasks.

The internal audit function has the right of attendance and observation at key management decision-making committees, including the RCC.

4. Piagam Internal Audit

Standar Internal Audit

Anggota Fungsi Internal Audit AAMI mengaplikasikan dan memegang Prinsip-prinsip dari Kode Etik Internal Audit, integritas, objetifitas, kerahasiaan dan kompetensi serta Kode Perilaku Profesional dan Prinsip-Prinsip Dasar. Untuk penjelasan lebih lanjut mengenai Kualifikasi Internal Audit, mengacu pada lampiran 2 dan 3.

Kewenangan Internal Audit

AAMI Internal audit mendapatkan kewenangan dari Direksi, yang bertanggungjawab untuk memastikan internal audit memiliki kedudukan yang cukup dan bebas dari manajemen dan pembatasan lainnya.

Direksi dan Audit Komite juga bertanggungjawab untuk memastikan internal audit memiliki akses terhadap informasi untuk menjalankan fungsinya secara efektif. Untuk tujuan ini, dengan tanggungjawab yang ketat untuk penyimpanan yang aman dan rahasia, internal audit mendapatkan hak tak terbatas untuk mendapatkan informasi yang diperlukan secara tepat, dan memiliki kemampuan untuk melihat segala aktivitas dan proses dari AAMI, berkaitan dengan kewajibannya, termasuk akses kepada setiap rekaman, fike atau data termasuk informasi manajemen dan minutas dari pengambilan keputusan pihak-pihak yang berkaitan untuk melaksanakan tugasnya

Fungsi audit internal memiliki hak kehadiran dan pengamatan di komite pengambilan keputusan manajemen kunci, termasuk RCC.

The internal audit function has the authority to communicate directly with the President Director, Board of Commissioners and/or Audit Committee. Notwithstanding this authority, the head of internal audit may also meet periodically with the President Director, Board of Commissioners and/or Audit Committee.

Internal audit independence

AAMI recognises the importance of having an independent internal audit function. To this end, internal audit is independent from the organisational activities audited and carries out its assignments with impartiality.

Internal audit activities

Internal audit recognises the Global Institute of Internal Audit's International Professional Practices Framework "Mission Statement": the role of internal audit is to enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.

The purpose of AAMI's internal audit function is to develop and execute an effective annual internal audit plan which provides objective, relevant and timely assurance to the Audit Committee and senior management over agreed operational processes in the internal audit universe.

Internal audit reports are submitted on at least an annual basis to the Audit Komite

These terms of reference do not provide for internal audit to assist in carrying out other special tasks and/or consultancy

Fungsi audit internal memiliki wewenang untuk berkomunikasi langsung dengan Direktur Utama, Dewan Komisaris dan / atau Komite Audit. Terlepas dari wewenang ini, kepala audit internal juga dapat bertemu secara berkala dengan Presiden Direktur, Dewan Komisaris dan / atau Komite Audit

Independensi Internal Audit

AAMI memahami pentingnya memiliki fungsi internal audit yang independen. Sampai dengan sekarang, Internal audit independent dari aktivitas organisasi yang diaudit dan melaksanakan tugasnya tanpa keberpihakan,

Kegiatan audit internal

Internal Audit mengakui "Pernyataan Misi" Kerangka Kerja Praktik Profesional Internasional dari Institut Global: peran audit internal adalah untuk meningkatkan dan melindungi nilai organisasi dengan memberikan jaminan, saran dan wawasan yang berbasis risiko dan obyektif.

Tujuan dari fungsi audit internal AAMI adalah untuk mengembangkan dan melaksanakan rencana audit internal tahunan yang efektif yang bersifat objektif, relevan dan ketepatan waktu kepada Komite Audit dan manajemen senior atas proses operasional yang disepakati di internal audit.

Laporan audit internal disampaikan setidaknya secara tahunan kepada Audit Komite

Pedoman ini tidak membuat audit internal membantu dalam melaksanakan tugas-tugas khusus lainnya dan / atau konsultasi.

Internal audit has no authority to provide assurance to parties outside AAMI. If not otherwise mandated by legal, statutory, or regulatory requirements, prior to releasing results to parties outside the organisation, the internal auditor will assess the request, and consult with senior management (and the Group Head of Internal Audit, as appropriate), to ensure appropriate restriction over the use of internal audit results.

Audit internal tidak memiliki wewenang untuk memberikan jaminan kepada pihak luar AAMI. Jika tidak dinyatakan diamanatkan oleh hukum, undang-undang, atau peraturan persyaratan, sebelum memberikan hasil audit kepada pihak di luar organisasi, auditor internal akan meng-asess permintaan, dan berkonsultasi dengan manajemen senior (dan Group Head Internal Audit), untuk memastikan pembatasan yang diperlukan atas penggunaan hasil audit internal.

These Terms of Reference may, however, be made available to third parties if specifically requested and if there is a reasonable business reason for the request. This will be determined on a case-by-case basis in consultation with senior management (and the Group Head of Internal Audit, as appropriate).

Ketentuan Referensi ini mungkin, bagaimanapun, dibuat tersedia kepada pihak ketiga jika secara khusus meminta dan jika ada alasan bisnis yang wajar untuk permintaan. Ini akan ditentukan berdasarkan kasus-per kasus dalam konsultasi dengan manajemen senior (dan Group Head Internal Audit).

Internal audit has no authority to assess the reliability of the work of other assurance providers.

Internal Audit tidak memiliki kewenangan untuk menilai keandalan dari pekerjaan penyedia jaminan lainnya.

Internal audit function resource

Internal audit comprises one person, who is also responsible for carrying out supervision function such as Compliance and Risk Management duties.

Sumber Daya internal audit

Internal audit terdiri dari satu orang yang juga bertanggung jawab untuk melaksanakan fungsi pengawasan yaitu fungsi kepatuhan dan manajemen resiko.

These terms of reference provide for co-sourcing or outsourcing the internal audit activity subject to approval by Group senior management and the Group Head of Internal Audit.

Terms of Reference ini menyediakan co-sourcing atau outsourcing aktivitas internal audit yang mendapatkan persetujuan dari manajemen senior dan Group Head of Internal Audit.

Internal audit reporting lines

Internal audit's day-to-day reporting line is to the President Director. AAMI recognises the

Pelaporan Internal Audit

Pelaporan harian Internal audit adalah kepada Direktur- COO. AAMI mengetahui potensi

potential for conflict of interest in the reporting line, and this is further referenced in the *Conflict of Interest* section below.

There is a dotted reporting line to the Group Head of Internal Audit.

Conflict of interest

Where a potential for a conflict of interest exists in reporting or with regard to individual assignments, this will be identified and reported in AAMI's Conflict of Interest Table

Audit coverage

The audit plan is derived from the internal audit Strategy. The plan will be proposed for the Audit Committee's approval on at least an annual basis.

Internal audit skills and continuing professional development ("CPD")

In order to ensure professional standards of internal audit service, internal audit will maintain records of training and development and meet any CPD obligations of relevant professional bodies.

benturan kepentingan di pelaporan, hal ini akan dijelaskan di dalam bagian Benturan Kepentingan dibawah ini.

Pelaporan juga dilakukan kepada Group Head of Internal Audit

Benturan Kepentingan

Jika ada potensi konflik kepentingan dalam pelaporan atau yang berkaitan dengan penugasan individu, ini akan diidentifikasi dan dilaporkan dalam Tabel Konflik Kepentingan AAMI

Cakupan audit

Rencana audit berasal dari Strategi audit internal. Rencana tersebut akan diusulkan untuk persetujuan Komite Audit setidaknya setiap tahun.

Keahlian audit internal dan pengembangan profesional berkelanjutan ("CPD")

Untuk memastikan standar profesional layanan audit internal, audit internal akan memelihara catatan pelatihan.

5. Document Owner

The Head of internal auditor is responsible for these Terms of Reference.

Document access and retention, archiving and retrieval

Internal audit records will be kept for a period consistent with AAMI's guidelines, and any relevant regulations or legislation.

Access to internal audit working papers by third parties (e.g. the Regulator, external auditors or external quality assessors) may be full, or restricted, according to regulatory requirements and as determined by the internal auditor in consultation with senior management (and the Group Head of Internal Audit, as appropriate).

6. Review Process and Frequency of Review

These Terms of Reference will be reviewed annually by the Head of internal auditor to ensure that they remain relevant and up-to-date. Material changes to the Terms of Reference will be agreed with the Group Head of Internal Audit before being put before the Board for approval.

7. Approval

The Board is responsible for approval of the internal audit Charter.

8. Approval Dates

These Terms of Reference were approved on and take effect from 14 October 2019.

7. Approval

The Board is responsible for approval of the internal audit Terms of Reference.

5. Pemilik Dokumen

Kepala Internal Auditor bertanggungjawab atas dokumen ini.

Akses dan retensi, pengarsipan dan pengambilan dokumen

Catatan Internal audit akan disimpan untuk jangka waktu tertentu sesuai dengan pedoman AAMI dan peraturan yang berlaku.

Akses kertas kerja Internal audit oleh pihak ketiga (mis. OJK, external auditor atau external quality assessor) dapat seluruhnya atau terbatas tergantung kepada ketentuan peraturan dan sebagaimana yang ditentukan oleh Internal Auditor setelah berkonsultasi dengan manajemen senior (dan Group Head of Internal Audit, sebagaimana mestinya)

6. Proses dan frekuensi review

Piagam ini akan di review setiap tahun oleh Kepala Internal Audit untuk memastikan kerelevanannya dan kekiniannya. Perubahan materil dalam TOR ini akat disetujui oleh Group Head of Internal Audit sebelum ditambahkan dan disetujui oleh Jajaran(Boards).Komite Audit.

7. Persetujuan

Direksi bertanggungjawab dalam persetujuan dari Piagam Internal

8. Tanggal Persetujuan

Piagam ini disetujui dan berlaku mulai tanggal 14 Oktober 2019**7. Persetujuan**

Direksi bertanggungjawab dalam persetujuan dari TOR Internal Audit

9. Systems

The internal audit function does not require specific internal audit systems at this time.

8. Approval Dates

These Terms of Reference were approved on and take effect from 16/09/2015.

End of Document9. Systems

The internal audit function does not require specific internal audit systems at this time.

End of Document

9. Systems

Fungsi Internal Audit pada saat ini tidak memerlukan sistem internal audit yang spesifik. **8. Tanggal Persetujuan**

TOR ini disetujui dan berlaku mulai tanggal 16/09/ 2015

Akhir Dokumen**9. Systems**

Fungsi Internal Audit pada saat ini tidak memerlukan sistem internal audit yang spesifik.

Akhir Dokumen

Appendix 1

Audit Committee The Audit Committee charter, adopted on 14 October 2019, has the following relevant references with respect to internal audit:	Komite Audit Piagam Komite Audit, yang diadopsi pada 14 Oktober 2019, memiliki referensi yang relevan berikut sehubungan dengan audit internal:
1. Purpose and Objectives The Audit Committee was formed with a view to assisting the Board of Commissioners in carrying out the supervisory function within the Company, especially in terms of Supervising the independence of the internal and external audit functions appointed by the Company.	1. Maksud dan Tujuan Komite Audit dibentuk dengan tujuan untuk membantu Dewan Komisaris dalam menjalankan fungsi pengawasan dalam Perusahaan, terutama dalam hal mengawasi independensi fungsi audit internal dan eksternal yang ditunjuk oleh Perusahaan.
2. Duties, Authorities and Responsibilities of Audit Committee Reviewing the implementation of audits by internal auditors and supervising the implementation of any follow-up by the Board of Directors on the findings of such internal audits	2. Tugas, Wewenang dan Tanggung Jawab Komite Audit Meninjau pelaksanaan audit oleh auditor internal dan mengawasi pelaksanaan tindak lanjut oleh Direksi atas temuan audit internal tersebut
3. Activity Reporting System The Audit Committee should provide quarterly reports and annual reports related to the performance of its duties accompanied with recommendations (if necessary to the Board of Commissioners on a regular basis in accordance with the relevant assignment.	3. Sistem Pelaporan Kegiatan Komite Audit harus memberikan laporan triwulanan dan laporan tahunan terkait kinerja tugasnya disertai dengan rekomendasi (jika perlu kepada Dewan Komisaris secara teratur sesuai dengan penugasan yang relevan.

Appendix 2

<p>Institute of Internal Auditors' Code of Ethics and Code of Professional Conduct</p> <p>This is the full text of the Institute's <i>Code of Ethics</i>.</p> <p>The purpose of the <i>Code</i> is to promote an ethical culture in the profession of internal auditing.</p> <p>A code of ethics is necessary and appropriate for the profession of internal auditing, founded as it is on the trust placed in its objective assurance about risk management, control, and governance.</p> <p>The Institute's <i>Code of Ethics</i> provides principles and rules of conduct under four headings:</p> <ul style="list-style-type: none"> • Integrity • Objectivity • Confidentiality • Competency <p>The Rules of Conduct describe behaviour norms expected of internal auditors. These rules are an aid to interpreting the Principles into practical applications and are intended to guide the ethical conduct of internal auditors. Below they are set out together with the principle they interpret.</p> <p>The Code of Ethics provides guidance to internal auditors serving others. 'Internal auditors' refers to Institute members and those who provide internal auditing services within the definition of internal auditing.</p>	<p>Institute of Internal Auditors' Code of Ethics and Code of Professional Conduct</p> <p>Berikut adalah teks lengkap Kode Etik Institut.</p> <p>Tujuan Kode adalah untuk mempromosikan budaya etis dalam profesi audit internal.</p> <p>Kode etik diperlukan dan sesuai untuk profesi audit internal, yang didirikan berdasarkan kepercayaan yang ditempatkan dalam jaminan obyektif tentang manajemen risiko, kontrol, dan tata kelola.</p> <p>Kode Etik Institut memberikan prinsip dan aturan perilaku di bawah empat judul:</p> <ul style="list-style-type: none"> • Integritas • Objektivitas • Kerahasiaan • Kompetensi <p>Aturan Perilaku menggambarkan norma perilaku yang diharapkan dari auditor internal. Aturan-aturan ini adalah bantuan untuk menafsirkan Prinsip ke dalam aplikasi praktis dan dimaksudkan untuk memandu perilaku etis auditor internal. Di bawah mereka ditetapkan bersama dengan prinsip yang mereka tafsirkan.</p> <p>Kode Etik memberikan panduan kepada auditor internal yang melayani orang lain. 'Auditor internal' mengacu pada anggota Institute dan mereka yang menyediakan layanan audit internal dalam definisi audit internal.</p>
<p><u>1. Integrity Principle</u></p> <p>The integrity of internal auditors establishes trust and thus provides the basis for reliance on their judgement.</p>	<p><u>1. Prinsip Integritas</u></p> <p>Integritas auditor internal membangun kepercayaan dan dengan demikian memberikan dasar untuk mengandalkan penilaian mereka.</p> <p>Aturan Perilaku</p>

<p>Rules of Conduct</p> <p>Internal auditors:</p> <ol style="list-style-type: none"> a. Shall perform their work with honesty, diligence and responsibility. b. Shall observe the law and make disclosures expected by the law and the profession c. Shall not knowingly be a party to any illegal activity, or engage in acts that are discreditable to the profession of internal auditing or to the organisation. d. Shall respect and contribute to the legitimate and ethical objectives of the organisation. 	<p>Auditor internal:</p> <ol style="list-style-type: none"> a. Harus melakukan pekerjaan mereka dengan kejujuran, ketekunan, dan tanggung jawab. b. Harus mematuhi hukum dan membuat pengungkapan yang diharapkan oleh hukum dan profesi c. Tidak secara sengaja menjadi pihak dalam aktivitas ilegal apa pun, atau terlibat dalam tindakan yang dapat didiskreditkan ke profesi audit internal atau ke organisasi. d. Harus menghormati dan berkontribusi pada tujuan organisasi yang sah dan etis.
<p><u>2. Objectivity Principle</u></p> <p>Internal auditors exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Internal auditors make a balanced assessment of all the relevant circumstances and are not unduly influenced by their own interests or by others in forming judgements.</p> <p>Rules of Conduct</p> <p>Internal auditors:</p> <ol style="list-style-type: none"> a. Shall not participate in any activity or relationship that may impair or be presumed to impair their unbiased assessment. This participation includes those activities or relationships that may be in conflict with the interests of the organisation. b. Shall not accept anything that may impair or be presumed to impair their professional judgement. c. Shall disclose all material facts known to them that, if not disclosed, may distort the reporting of activities under review. 	<p><u>2. Prinsip Objektivitas</u></p> <p>Auditor internal menunjukkan tingkat tertinggi objektivitas profesional dalam mengumpulkan, mengevaluasi, dan mengkomunikasikan informasi tentang aktivitas atau proses yang sedang diperiksa. Auditor internal membuat penilaian yang seimbang dari semua keadaan yang relevan dan tidak terlalu dipengaruhi oleh kepentingan mereka sendiri atau oleh orang lain dalam membentuk penilaian.</p> <p>Aturan Perilaku</p> <p>Auditor internal:</p> <ol style="list-style-type: none"> a. Tidak boleh berpartisipasi dalam aktivitas atau hubungan apa pun yang dapat merusak atau dianggap merusak penilaian mereka yang tidak bias. Partisipasi ini mencakup kegiatan atau hubungan yang mungkin bertentangan dengan kepentingan organisasi. b. Tidak akan menerima apa pun yang dapat merusak atau dianggap merusak penilaian profesional mereka. c. Harus mengungkapkan semua fakta material yang diketahui oleh mereka yang, jika tidak diungkapkan, dapat mengganggu pelaporan kegiatan yang sedang ditinjau.
<p><u>3. Confidentiality Principle</u></p> <p>Principle Internal auditors respect the value and ownership of information they receive and do not disclose information without appropriate authority</p>	<p><u>3. Prinsip Kerahasiaan</u></p> <p>Prinsip Auditor internal menghormati nilai dan kepemilikan informasi yang mereka terima dan tidak mengungkapkan informasi tanpa otoritas</p>

<p>unless there is a legal or professional obligation to do so.</p> <p>Rules of Conduct</p> <p>Internal auditors:</p> <ol style="list-style-type: none"> a. Shall be prudent in the use and protection of information acquired in the course of their duties. b. Shall not use information for any personal gain or in any manner that would be contrary to the law or detrimental to the legitimate and ethical objectives of the organisation. 	<p>yang sesuai kecuali ada kewajiban hukum atau profesional untuk melakukannya.</p> <p>Aturan Perilaku</p> <p>Auditor internal:</p> <ol style="list-style-type: none"> a. Harus berhati-hati dalam menggunakan dan melindungi informasi yang diperoleh selama menjalankan tugasnya. b. Tidak boleh menggunakan informasi untuk keuntungan pribadi apa pun atau dengan cara apa pun yang akan bertentangan dengan hukum atau merugikan tujuan sah dan etis organisasi.
<p><u>4. Competency Principle</u></p> <p>Internal auditors apply the knowledge, skills and experience needed in the performance of internal auditing services.</p> <p>Rules of Conduct</p> <p>Internal auditors:</p> <ol style="list-style-type: none"> a. Shall engage only in those services for which they have the necessary knowledge, skills and experience. b. Shall perform internal auditing services in accordance with the International Standards for the Professional Practice of Internal Auditing. c. Shall continually improve their proficiency and the effectiveness and quality of their services. 	<p><u>4. Prinsip Kompetensi</u></p> <p>Auditor internal menerapkan pengetahuan, keterampilan, dan pengalaman yang diperlukan dalam kinerja audit internal.</p> <p>Aturan Perilaku</p> <p>Auditor internal:</p> <ol style="list-style-type: none"> a. Harus hanya terlibat dalam layanan yang mereka memiliki pengetahuan, keterampilan, dan pengalaman yang diperlukan. b. Harus melakukan layanan audit internal sesuai dengan Standar Internasional untuk Praktik Profesional Audit Internal. c. Harus terus meningkatkan kemahiran mereka dan keefektifan dan kualitas layanan mereka.
<p>Code of Professional Conduct</p> <p><u>Purpose of the Code of Professional Conduct</u></p> <p>The code of professional conduct sets out the elements of professional standards and ethical considerations, which the Institute requires from members and shall be binding on all members of the Institute. It contains two principles adopted by the IIA - the overriding principle of professionalism - acting in the public interest - and the principle of treating people fairly and, from the <u>Code of Ethics</u>, an additional four principles and the rules of conduct.</p>	<p>Kode Perilaku Profesional</p> <p><u>Tujuan Kode Perilaku Profesional</u></p> <p>Kode perilaku profesional menetapkan unsur-unsur standar profesional dan pertimbangan etis, yang dituntut oleh Institut dari anggota dan harus mengikat semua anggota Institut. Ini berisi dua prinsip yang diadopsi oleh IIA - prinsip profesionalisme utama - bertindak untuk kepentingan publik - dan prinsip memperlakukan orang secara adil dan, dari Kode Etik, empat prinsip tambahan dan aturan perilaku.</p>

<p><u>Principle of Professionalism - acting in the public interest</u></p> <p>Acting in the public interest involves having regard to the legitimate interests of those who rely upon the objectivity and integrity of the assurance about governance and the management of risk, including control, that the internal audit profession provides to support the orderly functioning and propriety of organisations. These include employers, employees, investors, the business and financial community, clients, regulators and government. This reliance imposes a public interest responsibility on the internal audit profession.</p> <p>Professional internal auditors should take into consideration the public interest and reasonable and informed public perception in deciding the actions to take, bearing in mind that the level and nature of the public interest varies between organisations depending on their role, size, systemic importance or public prominence.</p> <p>Therefore, a professional internal auditor's responsibility is not exclusively to satisfy the needs of an individual employer or client. In acting in the public interest a professional internal auditor should observe and comply with the ethical requirements of this Code.</p> <p><u>Courtesy and respect</u></p> <p>Professional internal auditors should treat all people fairly without prejudice on any grounds</p>	<p><u>Prinsip Profesionalisme - bertindak untuk kepentingan umum</u></p> <p>Bertindak dalam kepentingan publik melibatkan dengan memperhatikan kepentingan sah mereka yang mengandalkan obyektivitas dan integritas jaminan tentang tata kelola dan manajemen risiko, termasuk kontrol, yang disediakan oleh profesi audit internal untuk mendukung berfungsinya ketertiban dan kepatutan organisasi. . Ini termasuk pengusaha, karyawan, investor, komunitas bisnis dan keuangan, klien, regulator dan pemerintah. Ketergantungan ini membebaskan tanggung jawab kepentingan publik pada profesi audit internal.</p> <p>Auditor internal profesional harus mempertimbangkan kepentingan publik dan persepsi publik yang masuk akal dan terinformasi dalam memutuskan tindakan yang akan diambil, mengingat tingkat dan sifat kepentingan publik bervariasi antar organisasi tergantung pada peran, ukuran, kepentingan sistemik atau keunggulan publik mereka. .</p> <p>Oleh karena itu, tanggung jawab auditor internal profesional tidak semata-mata untuk memenuhi kebutuhan pemberi kerja atau klien individu. Dalam bertindak untuk kepentingan umum, seorang auditor internal profesional harus mematuhi dan mematuhi persyaratan etis Kode Etik ini.</p> <p><u>Sopan santun dan hormat</u></p> <p>Auditor internal profesional harus memperlakukan semua orang secara adil tanpa prasangka dengan alasan apa pun</p>
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Appendix 3

International Professional Practices Framework Core Principles (July 2015)	International Professional Practices Framework Core Principles (July 2015)
<ol style="list-style-type: none"> 1. Demonstrates integrity 2. Demonstrates competence and due professional care 3. Is objective and free from undue influence (independent) 4. Aligns with the strategies, objectives, and risks of the organization 5. Is appropriately positioned and adequately resourced 6. Demonstrates quality and continuous improvement 7. Communicates effectively 8. Provides risk-based assurance 9. Is insightful, proactive, and future-focused 10. Promotes organizational improvement 	<ol style="list-style-type: none"> 1. Menunjukkan integritas 2. Menunjukkan kompetensi dan perhatian profesional 3. Objektif dan bebas dari pengaruh yang tidak semestinya (independen) 4. Sejalan dengan strategi, tujuan, dan risiko organisasi 5. Diposisikan dengan tepat dan sumber daya yang memadai 6. Menunjukkan kualitas dan peningkatan berkelanjutan 7. Berkomunikasi secara efektif 8. Memberikan jaminan berbasis risiko 9. Wawasan, proaktif, dan berfokus pada masa depan 10. Mendorong peningkatan organisasi