| Internal Audit<br>PT Bank Mandiri (Persero) Tbk. | Internal Auditor<br>PT Bank Mandiri (Persero) Tbk. |
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| Memegang peran sebagai *Third line of defense*, Internal Audit Bank Mandiri memastikan bahwa pengendalian Internal di setiap *line of defense* semakin kuat dan matang. Internal Audit terus melakukan inovasi dalam penggunaan metodologi serta *tools* audit sehingga pelaksanaan audit lebih efektif dan efisien. Sesuai dengan rencana jangka panjang Internal Audit 2015-2020 yang bertemakan *"Creating long-term value Trough sustained assurance to be The Best in Class IA Function"* pada 2017 Internal Audit telah menyelesaikan 14 dari 14 Inisiatif Strategis. | Having the role as Third line of defense, Internal Audit Bank Mandiri ensures that the Internal control in each line of defense is getting stronger and mature. Internal Audit has made innovations in the use of audit methodology and tools so the audit implementation has become more effective and efficient . In line with Internal Audit's long-term plan 2015-2020 with the theme of "Creating long-term value Through sustained assurance to be The Best in Class IA Function" in 2017 Internal Audit has finished 14 out of 14 Strategic Initiatives. |
| **Kedudukan Internal Audit dalam Struktur Organisasi** | **The Position Of Internal Audit In The Organization Structure** |
| Internal Audit dalam organisasi berada pada level Direktorat dan bertanggung jawab langsung kepada Direktur Utama serta dapat berkomunikasi dengan Dewan Komisaris melalui Komite Audit. Sejak 18 Desember 2014, Internal Audit memiliki 3 *Group* yang pembidangannya disesuaikan dengan strategi bisnis Bank Mandiri, yaitu *Wholesale & Corporate Center Audit Group*, *Retail Audit Group* dan *IT Audit Group*. Selain itu Internal Audit juga memiliki 2 Departemen yang bertanggung jawab langsung kepada *Chief Audit Executive* (CAE) yaitu *investigation Audit Department* dan *Quality Assurance Department* dan IT Audit Group. | Internal Audit in the organization is under the Directorate level and is directly responsible to the President Director and can communicate with the Board of Commissioners through Audit Committee. Since 18 December 2014, Internal Audit has 3 Groups whose divisions are adjusted to the business strategy of Bank Mandiri, namely Wholesale & Corporate Center Audit Group, Retail Audit Group and IT Audit Group. Moreover, Internal Audit also has 2 Departments directly responsible to Chief Audit Executive (CAE), namely Investigation Audit Department and Quality Assurance Department. |
| **Pihak Yang Mengangkat dan Memberhentikan Kepala Internal Audit** | **The Party Who Appoints and Terminate the Head of Internal Audit** |
| *Chief Audit Executive* (CAE) diangkat dan diberhentikan serta bertanggung jawab langsung kepada Direktur Utama atas persetujuan Dewan Komisaris atau Komite Audit dan selanjutnya dilaporkan kepada Otoritas Jasa Keuangan (OJK). | Chief Audit Executive (CAE) is appointed and terminated by and is directly responsible to President Director subject to the approval of the Board of Commissioners or Audit Committee and afterwards reported the Financial Services Authority (OJK). |

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| **Internal Audit *Charter***<br><br>Internal Audit memiliki *Internal Audit Charter* yang disahkan oleh Direktur utama dan Komisaris Utama Bank Mandiri dengan revisi terakhir tanggal 17 Desember 2015 Internal Audit *Charter* memberikan pedoman mengenai tujuan, kedudukan, wewenang, tanggung jawab dan ruang lingkup pekerjaan internal audit. Kedudukan, kewenangan dan tanggung jawab yang dinyatakan secara formal dalam *Internal Audit Charter* telah sesuai dengan Peraturan Bank Indonesia mengenai penerapan audit intern dan Keputusan Ketua Badan Pengawas Pasar Modal dan Lembaga Keuangan tentang Pembentukan dan Pedoman Penyusunan Piagam Unit Audit Internal serta *best practices* mengacu pada standar IPPF *(International Professional Practice Framework)* oleh IIA (The Institute of Internal Auditor). | **Internal Audit Charter**<br><br>Internal Audit has and Internal Audit Charter authorized by President Director and President Commissioner of Bank Mandiri with the latest revision dated 17 December 2015, Internal Audit Charter provides the guidelines on the purposes, positions, authorities, responsibilities and scope of work of internal audit. The position, authorities and responsibilities formally stated in Internal Audit Charter are in line with Bank Indonesia Regulation concerning the implementation of Standard of the Implementation of Bank Internal Audit Functions (Standar Pelaksanaan Fungsi Audit Internal Bank /SPFIB) and Decree of Chairman of Capital Market Supervisory Agency and Financial Institutions (Badan Pengawas Pasar Modal dan Lembaga Keuangan) concerning the Establishment and Guidelines of the Preparation of Internal Audit Unit Charter and best practices which refer to IPPF (International Professional Practice Framework) Standard by IIA (The Institute of Internal Auditor). |
| **Tugas dan Tanggung Jawab Internal Audit**<br><br>Tugas dan tanggung jawab Internal Audit yaitu:<br><br>1. Merencanakan dan melaksanakan aktivitas internal audit dengan penekanan pada bidang/aktivitas yang mempunyai risiko tinggi serta mengevaluasi prosedur/*control system* yang ada untuk memperoleh keyakinan bahwa tujuan dan sasaran Bank dapat dicapai secara optimal dan berkesinambungan.<br><br>2. Melaksanakan langkah-langkah dalam rangka menggali informasi (investigasi), melaporkan, dan menyampaikan rekomendasi/kesimpulan atas *fraud* kepada Manajemen. | **Duties and Responsibilities of Internal Audit**<br><br>Duties and responsibilities of Internal Audit are:<br><br>1. To plan and carry out internal audit activities emphasizing on the high risks subjects/activities and to evaluate the existing procedure/control system to obtain the assurance that the purposes and targets of the Bank can be achieved optimally and sustainably.<br><br>2. To carry out the steps on digging information (investigation), to report, and deliver recommendations/conclusions regarding fraud to the Management. |

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| 3. Mengembangkan dan menjalankan program untuk mengevaluasi dan meningkatkan kualitas Internal Audit. | 3. To develop and implement program to evaluate and improve the quality of Internal Audit. |
| 4. Memberikan rekomendasi atas hasil audit dan memonitor tindak lanjut hasil aktivitas internal audit dan aktivitas investigasi. | 4. To provide recommendations on the audit result and to monitor the follow-ups of the outcome of internal audit activities and investigation activities. |
| 5. Bekerja sama dengan Komite Audit dalam melaksanakan fungsi pengawasan. | 5. To cooperate wiht Audit Committee in carrying out supervisory functions. |
| 6. Melakukan koordinasi kegiatannya dengan kegiatan eksternal audit dan unit/fungsi penyedia *assurance* lainnya, agar dapat dicapai hasil audit yang komprehensif dan optimal. Koordinasi dapat dilakukan antara lain melalui pertemuan secara periodik untuk membicarakan hal-hal yang dianggap penting bagi kedua belah pihak. | 6. To coordinate its activities with external audit activities and other assurance provider units/functions, in order to achieve comprehensive and optimized audit result. The coordination can be done through periodic meetings to discuss on the matters considered important for both parties. |
| 7. Melakukan komunikasi secara langsung dengan Direktur Utama, Dewan Komisaris, dan/atau Komite Audit serta Komite Tata Kelola Terintegrasi. | 7. To communicate directly with the President Director, Board of Commissioners, and/or Audit Committee and Tata Committee Manage Integrated. |
| **Kewenangan Internal Audit** | **Authorities of Internal Audit** |
| Internal Audit memiliki kewenangan sebagai berikut: | The Internal Audit has the following authorities: |
| 1. Melakukan aktivitas internal audit terhadap kegiatan semua unit kerja dalam organisasi Bank serta Perusahaan Anak dan afiliasinya sesuai *governance* yang berlaku. | 1. To perform internal audit activities on all the activities of the agencies within the organization of the Bank and its Subsidiaries and its affiliates in accordance with the applicable governance. |
| 2. Melakukan komunikasi secara langsung dengan Direktur Utama, Dewan Komisaris, dan/atau Komite Audit. | 2. To conduct communication directly to President Director, Board of Commissioners, and/or Audit Committee. |
| 3. Melakukan komunikasi dengan pihak eksternal termasuk regulator. | 3. To conduct communication with exteranl parties including regulators. |
| 4. Mengadakan rapat secara berkala dan insidentil dengan Direktur Utama, Dewan Komisaris, dan/atau Komite Audit. | 4. To convene meeting periodically and incidently with President Director, Board of Commissioners, and/or Audit Committee. |

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| 5. Mengakses seluruh informasi, catatan, karyawan, dan termasuk didalamnya namun tidak terbatas pada rekening/catatan karyawan dan sumber daya serta hal-hal lain yang dianggap perlu terkait dengan tugas dan fungsinya. | 5. To access all information, notes, employees, including but not limited to the bank accounts/notes of the employees and resources and other matters deemed necessary in relation to its duties and functions. |
| 6. Melakukan aktivitas investigasi terhadap kasus/masalah pada setiap aspek dan unsur kegiatan yang terindikasi *fraud* dan pelanggaran *code of conduct* dalam organisasi Bank, Perusahaan Anak dan afiliasi sesuai *governance* yang berlaku. | 6. To perform investigation activities to the cases/problems in every aspect and element of activities that indicated with fraud and breach of code of conduct. |

**Organization Structure and Chairman of Internal Audit**