COSO 2013 :

Challange and Strategy

In Implementing The Principles

Astra Portfolio/Business Unit

GAnRA Overview

COSO 2013 : Why Changes and Principles

Challenges

Key Actions & Strategies

Automotive

Mobil
Toyota
Daihatsu
Isuzu
UD Trucks
Peugeot
BMW
Lexus
Sepeda Motor
Honda
Komponen
Astra Otoparts Tbk
Lain-lain
AstraWorld

Financial Services

Mobil
ACC
TAFS
Alat Berat
SANF
KAF
Sepeda Motor
FIF
Asuransi Umum
AAB
Perbankan
Bank Permata

Heavy Equipment, Mining & Energy

Mesin Konstruksi
UT
Traknus

Kontraktor
PAMA
Pertambangan
Tuah Turangga Agung
Agung Bara Prima
Duta Sejahtera
Duta Nurcahya
Piranti Jaya Utama
Prima Multi Mineral
Asmin Bara Jaan
Asmin Bara Bronang
Bukit Enim Energi

Agribusiness

Agribisnis
AAL

Information Technology

Solusi Dokumen
AG
Solusi TI
AGIT

Infrastructure

Infrastruktur Umum
Astratel
Intertel
Pengelola Air Bersih
Palyja

Mata Rantai Logistik
SERA
Penampungan BBM
GDT
Jalan Tol
MMS
MTN
MHI

Astra 2013

Employee	190.000 from 190 companies
Revenue	190 Triliun Rupiah
Net Profit	19 Triliun Rupiah

ASTRA international

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Group Audit and Risk Advisory

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Pride of the Nation 2020 Vision - Astra Group is recognized as the world leader in corporate governance, internal audit and risk management standards.

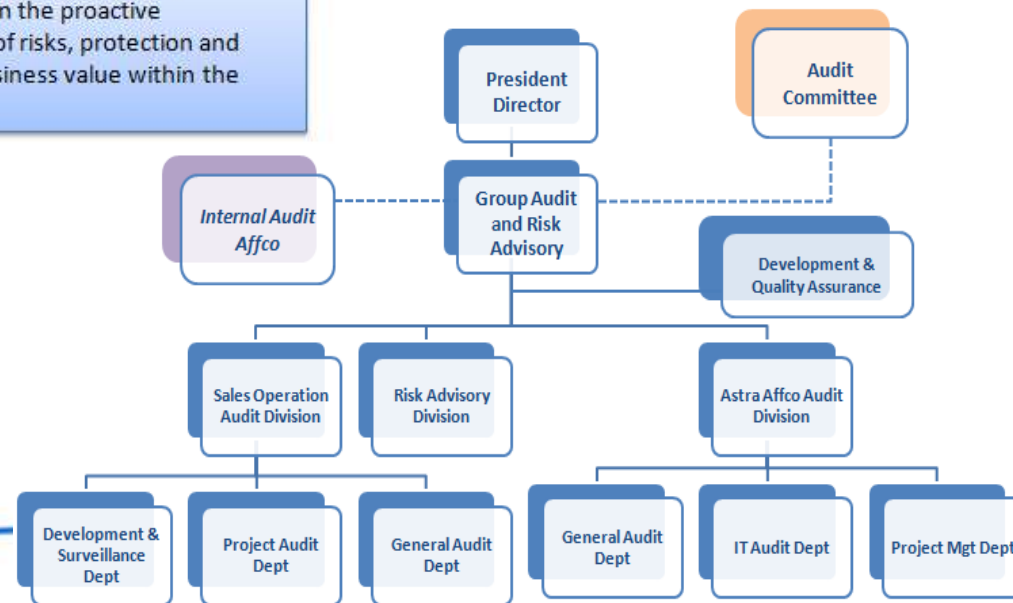| Yesterday	Today	Tomorrow
Compliance Watchdog	Business Partner	Strategic Advisor

To Stay Relevant. To Continuously Improve. To Grow With and Support the Business

To become a key partner/advisor to management in the proactive management of risks, protection and creation of business value within the Astra Group.

Vision & Mission

Organization Structure

Organization Structure chart:

- President Director
- Audit Committee
- Internal Audit Affco
- Group Audit and Risk Advisory
  - Development & Quality Assurance
  - Sales Operation Audit Division
    - Development & Surveillance Dept
    - Project Audit Dept
    - General Audit Dept
  - Risk Advisory Division
  - Astra Affco Audit Division
    - General Audit Dept
    - IT Audit Dept
    - Project Mgt Dept

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COSO *2013*

COMMITTEE OF SPONSORING ORGANIZATIONS OF THE TREADWAY COMMISSION

Control Components and Principles

Control Environment	Risk Assessment	Control Activities	Information and Communication	Monitoring Activities
1. Demonstrates commitment to integrity and ethical values.	6. Specifies suitable objectives.	10. Selects and develops control activities.	13. Uses relevant information.	16. Conducts ongoing and/or separate evaluations.
2. Exercises oversight responsibility.	7. Identifies and analyzes risk.	11. Selects and develops general controls over technology.	14. Communicates internally.	17. Evaluates and communicates deficiencies.
3. Establishes structure, authority, and responsibility.	8. Assesses fraud risk.	12. Deploys through policies and procedures.	15. Communicates externally.	
4. Demonstrates commitment to competence.	9. Identifies and analyzes significant change.			
5. Enforces accountability.				

Why Changes ?

➢ **Expectations for governance** oversight

➢ **Globalization** of markets and operations

➢ Changes and greater **complexity in business**

➢ Demands and **complexities in laws, rules, regulations, and standards**

➢ Expectations for **competencies and accountabilities**

➢ Use of, and reliance on, evolving **technologies**

➢ Expectations relating to **preventing and detecting fraud**

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➢ **Integrated Framework**

➢ **Cross Function & Team work**

➢ **Fraud Risk Assessment & Mitigation**

➢ **Increased the focus on IT Control**

➢ **Awareness & Education**

Key Actions & Strategies

1. **Taking facilitator / advisory role** to conduct risk assessment especialy fraud risk and enhance guidance on fraud risks.

2. **Working with all department (cross function) and process owners** to evaluate controls by implementing a risk-centric approach to identify the need for controls as well as any potential control overlap.

3. **Three Lines of Defence** to reflect applying internal control in an integrated manner.

4. **Highlighting the critical nature of IT.** Perform IT audits integrated with operational audits and review a specific IT project/control

5. **Expanding internal audit coverage** to include compliance and operations objectives.

6. **Developing an audit plan regarding internal controls — with specific objectives, strategies, and measurable goals** — and presenting it to senior management and the audit committee for discussion.

Thank You

Suryaningrum SE Ak, QIA, ERMCP

Division Head of Group Audit & Risk Advisory
PT Astra International Tbk
suryaningrum@ai.astra.co.id
021 – 652 2555 ext 3618
surya ningrum