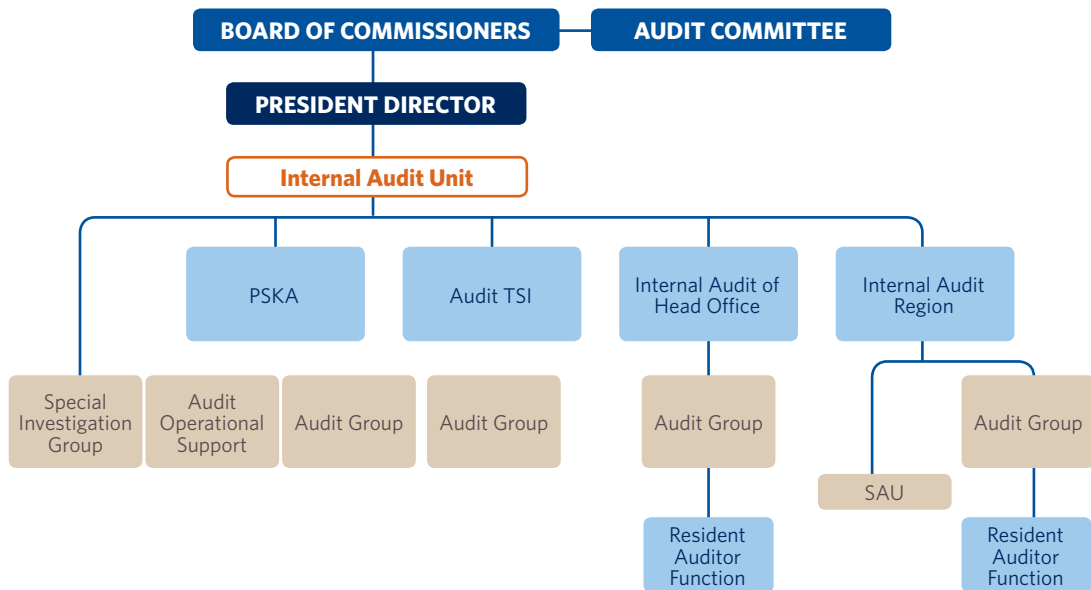


## Internal Audit Unit



Structurally, the IAU consists of the Work Units that carry out audit activities and Work Units that carry out the development of audit standards & quality as follows:

1. Work Units that carry out the audit activities are as follows:
  - a. Regional Internal Audit
 

In order to strengthen the audit function in the region, BRI has 19 (nineteen) Regional Internal Audits which are adjacent to 19 BRI Regional Offices throughout Indonesia. The Regional Internal Audit conducts all audit activities and provides consulting services as a strategic business partner with audit objects for Regional Offices, Branch Offices, Sub Branch Offices, Cash Offices and BRI Operating Units.

The Regional Internal Audit Organization is also supported by the Resident Auditors (RA) placed in Branch Offices that carry out periodic audit and monitoring activities hence they are expected to play a role in providing early detection of increased risks in the Operating Units. In carrying out its functions, the Regional Internal Audit conducts the audits for Regional Offices, Branch

Offices, Sub Branch Offices, and Cash Offices every year, as well as BRI Units. Whereas RA conducts the regular audit and monitoring activities on an ongoing basis. The RA consists of RA-Branch Offices with audit objects for Branch Offices, Sub Branch Offices and Cash Offices. While the RA-Unit with BRI Unit audit objects. To improve the effectiveness and efficiency of audits conducted by the Regional Internal Audit and RA, in determining the scope of the audit, the Regional Internal Audit takes into account the audit scope and results, as well as periodic monitoring of RA-Branch Offices and RA-Units. And vice-versa. The established synergy and communication between the Regional Internal Audit and RA are the main factors in creating the audit effectiveness and efficiency.

As a form of strategic business partner (SBP) and encouraging risk awareness in the Work Units, the Head of Regional Internal Audit organizes a communication forum (SBP Forum) with the Regional Leaders, which is regularly held every month by discussing on the strategic issues or current issues occur in the Work Units, the