TARGETING AUDITEES AND PREPARATION OF AUDIT
Analysis Process on the Planning Stage

**01 Database Management**
Data retrieve, verification, validation, compilation and data populations.

**02 Audit Database**
Entity Profiling, Commodity Profiling and Transactional Data.

**03 Dashboard Analysis**
Risk and Criteria Identification
Import, Export, Customs and Excise Facility, Taxation Data and Other

**04 Scoring and Rank**
Object Analysis Nomination

**05 Planning Stage Analysis**
- Planning Stage Analysis
  - Thematic and Regular Audit

**06 Quality Assurance**
- Quality Assurance
Audit Planning Business Process

- Audit Database
  - Data Collection
    - Filtering
    - Ranking
  - Audit Object Targetting
- Field Observation
- Nominating Audit Object
- AUDIT OBJECT PLAN LIST
- Audit Recommendation
- Joint Audit with Tax Authority
- Joint Audit with Other Fiscal Supervision Unit
- Investigation
- Audit Assignment Register
- UPDATING AUDIT HISTORY
- AUDIT REPORT
- AUDIT PROCESS
- Assignment Letter

Headquarter, Regional Office, External Unit

Data Access

Audit Assignment Letter
Transactional Data Analysis

- Entity General Profiling Analysis
- Customs and Excise Transaction Data Analysis
- Tax - Customs & Excise Data Comparison
- Tax Data Mining
Dashboard Analysis

Import Analysis
- Customs Valuation
- Classification & Tariff
- Import Goods Category
- Tax Data Analysis

Bonded Zone Analysis
- Import & Export Ratio
- Financial Report Analysis
- Import Goods Category

Company Profiling
- Company Existence
- The Owner (Commissioner & Director)
- Related Parties
- Company Track Record

Commodity Profiling
- Vulnerable Goods
- National Revenue
- Largest Import Goods
- HS Code Variety

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Directorate General of Customs and Excise
Ministry of Finance of Republic of Indonesia
Preparation of Audit

1. Pre-audit research
2. Preparatory checklists
3. Notification audit
1. Pre-Audit Research

Pre-audit research is a **preliminary examination** which serves **two** main purposes:

- **To focus on specific risk areas** of an auditee’s systems and import declarations, through analysis of available data, and
- **To draft an audit plan** that includes the audit objectives, scope, methodologies and assignment of auditor/team members
2. Preparatory Checklists

Checklists could be used as a practical tool to assist Customs in carrying out an audit.

- ✓ **Information** gathering about the subject of the audit (auditee)
- ✓ **Checklist** on the organizational characteristics
- ✓ **Level** of compliance
- ✓ **Auditee’s** internal procedures/control systems
- ✓ **Operator** transactions
- ✓ **Conclusion**
3. Notification of Audit

The Auditee should be advised of the following:

- The general procedures for the visit and its objectives
- Details of the documentation to be made available (specifying the period to be examined, if known)
- Names of personnel who will carry out the audit
- Facilities to be made available for the auditor/s (e.g. adequate working area)
THANK YOU