

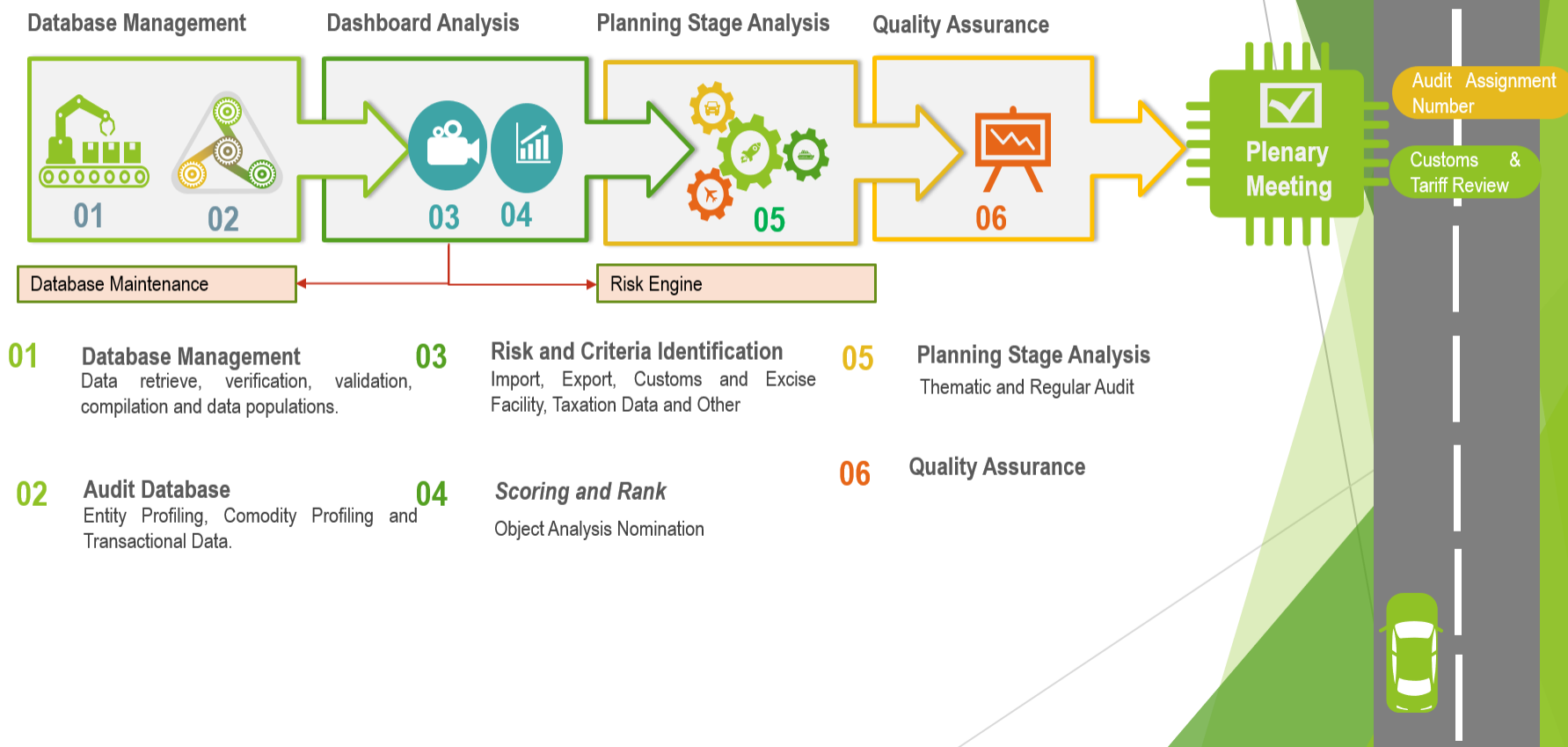


**DIRECTORATE GENERAL OF  
CUSTOMS AND EXCISE**

# **TARGETING AUDITEES AND PREPARATION OF AUDIT**

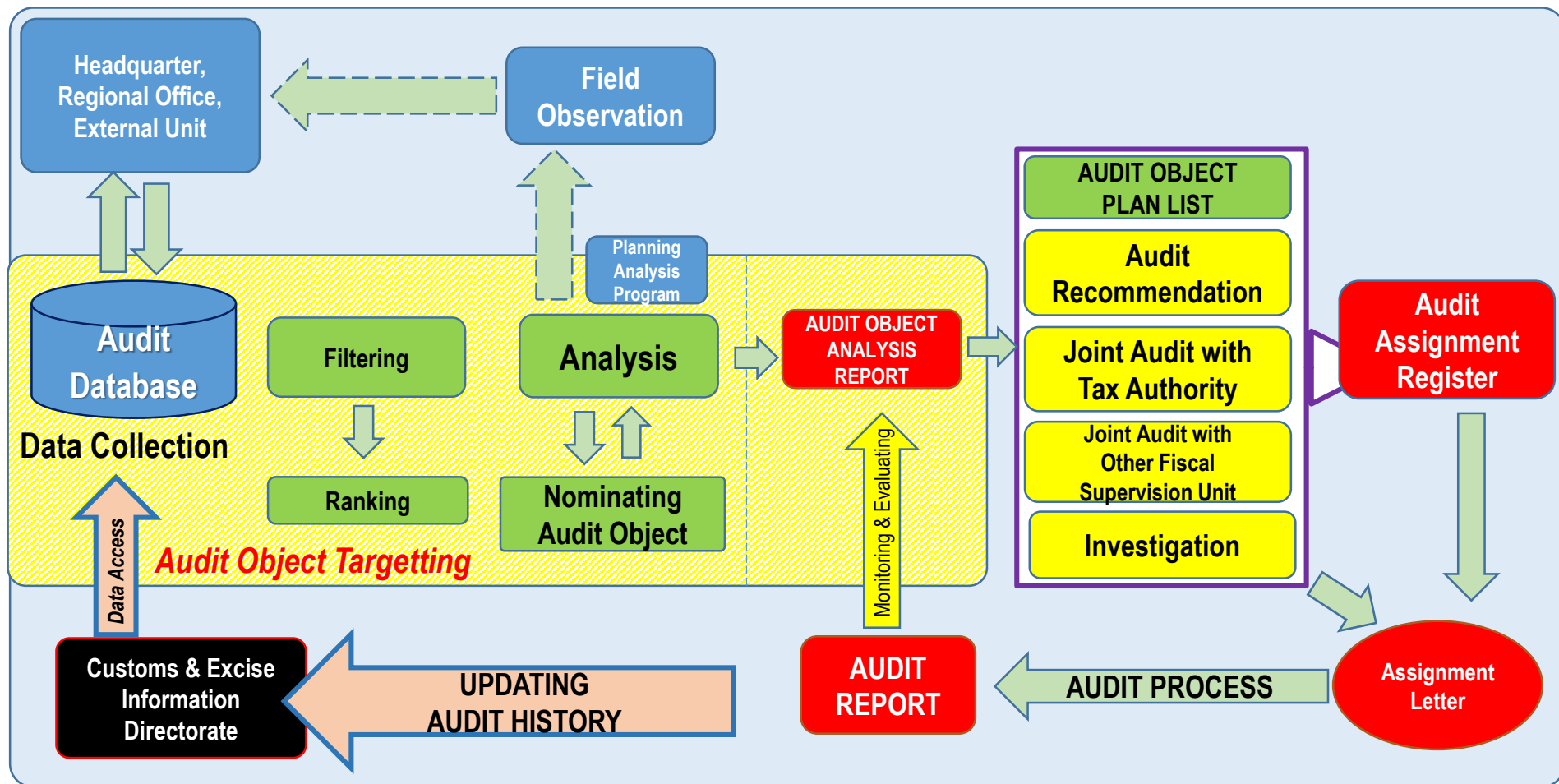


# Analysis Process on the Planning Stage



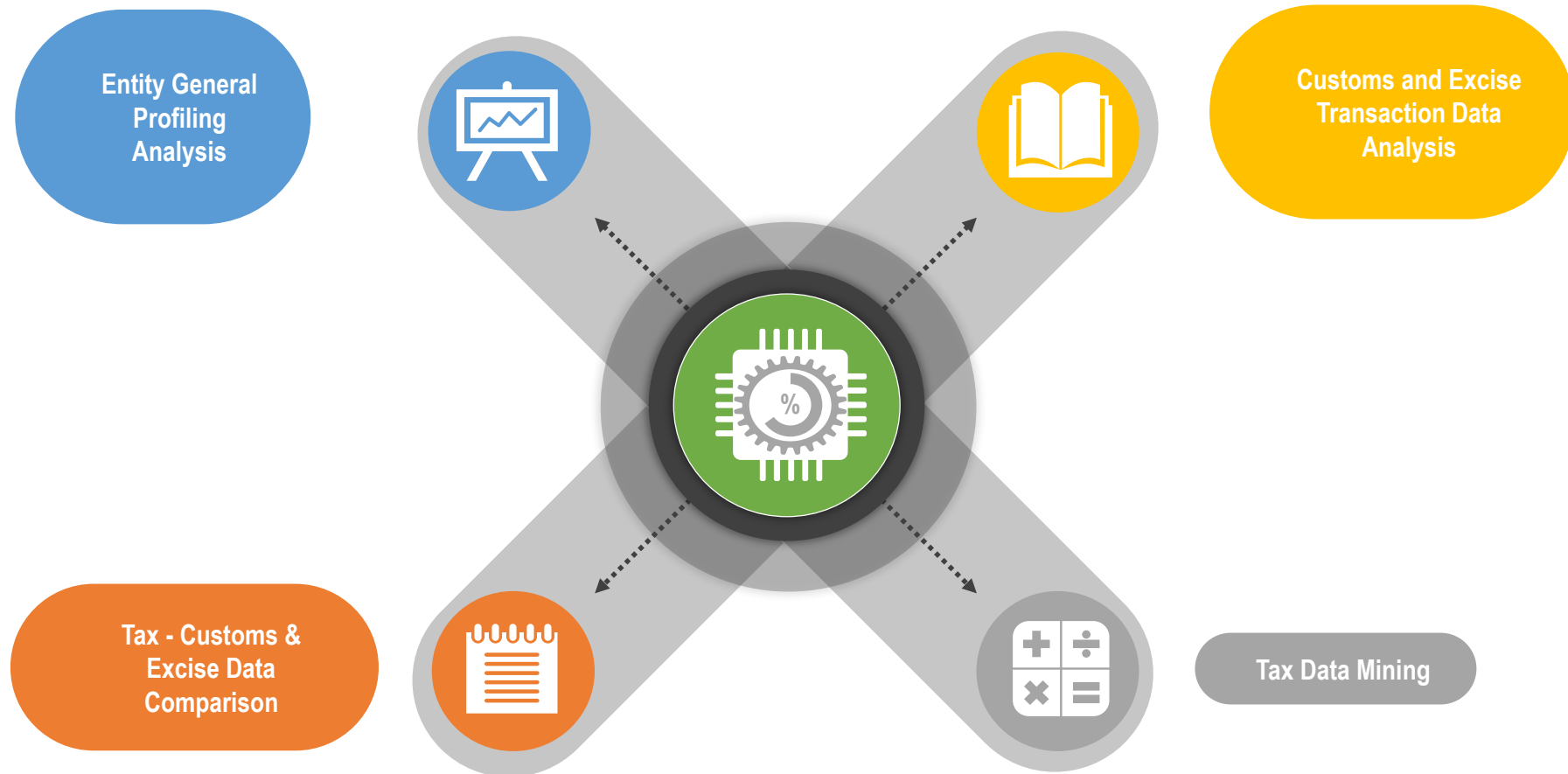


# Audit Planning Business Process



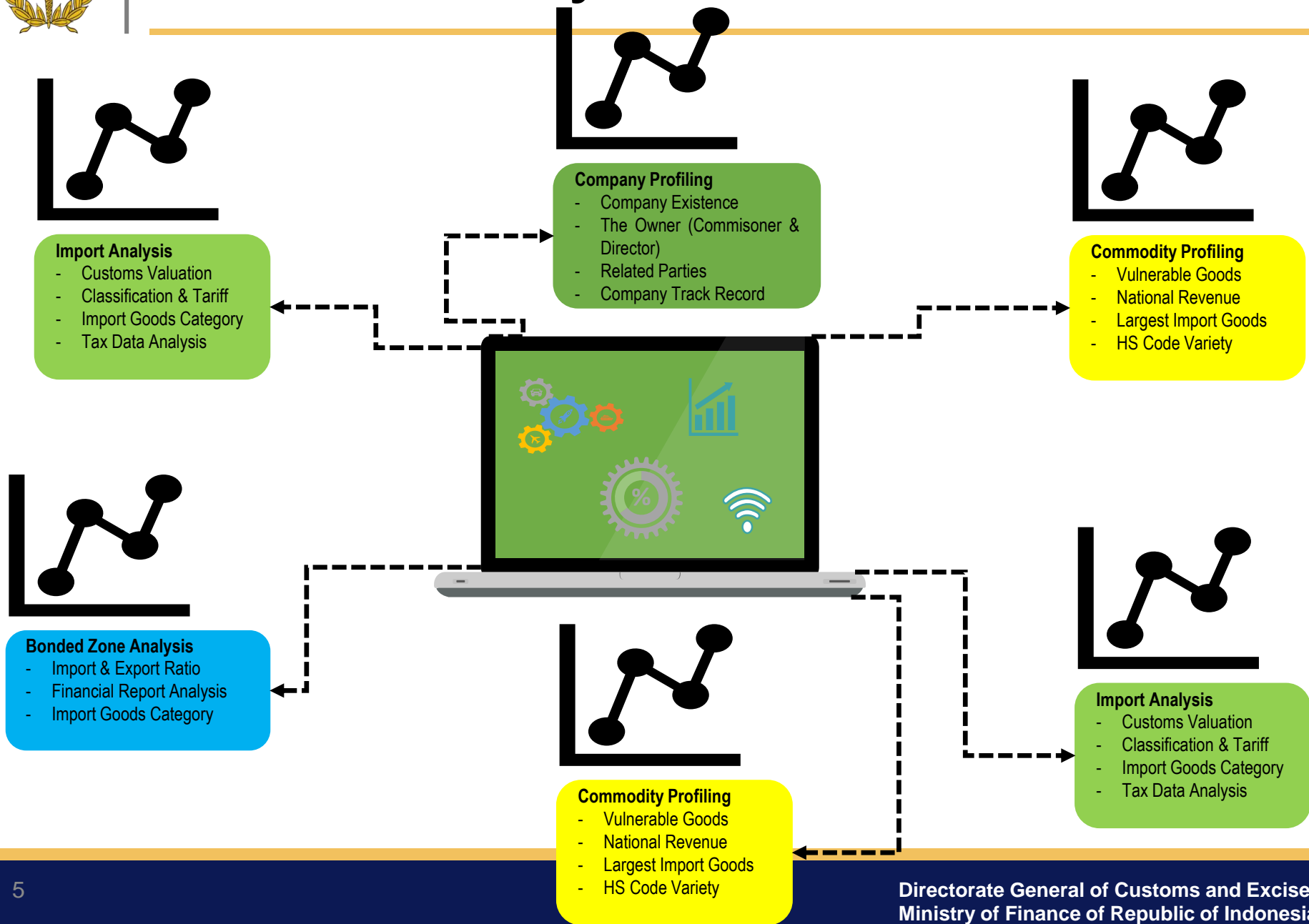


# Transactional Data Analysis



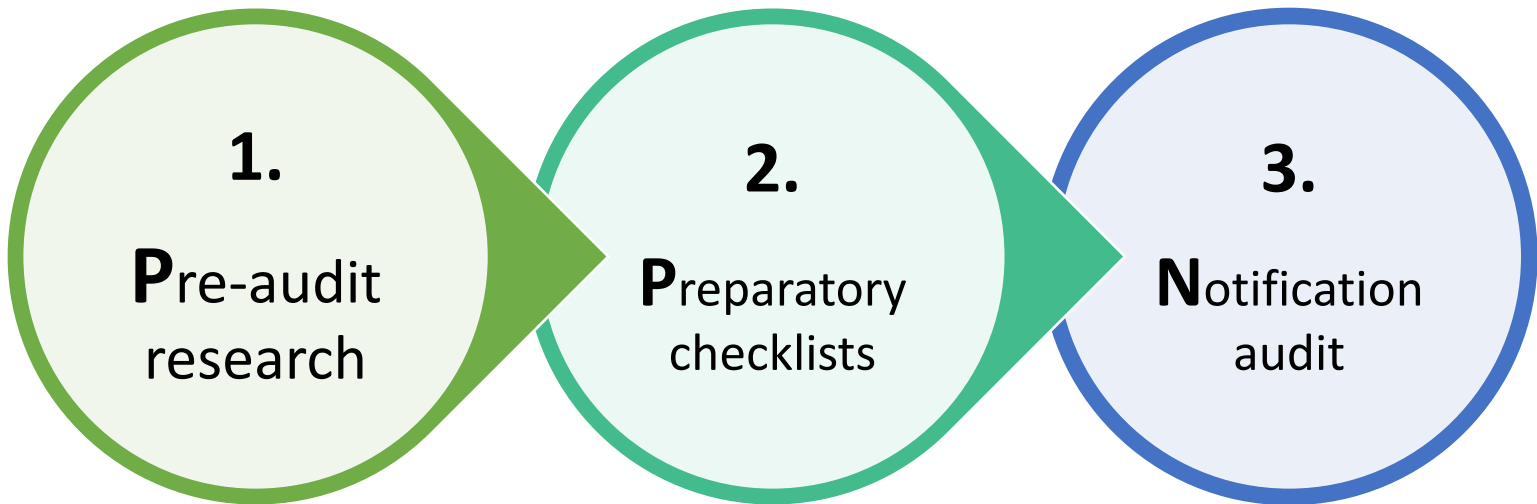


# Dashboard Analysis





# Preparation of 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)



**DIRECTORATE GENERAL OF  
CUSTOMS AND EXCISE**

**THANK YOU**

**Directorate General of Customs and Excise  
Ministry of Finance of Republic of Indonesia**