

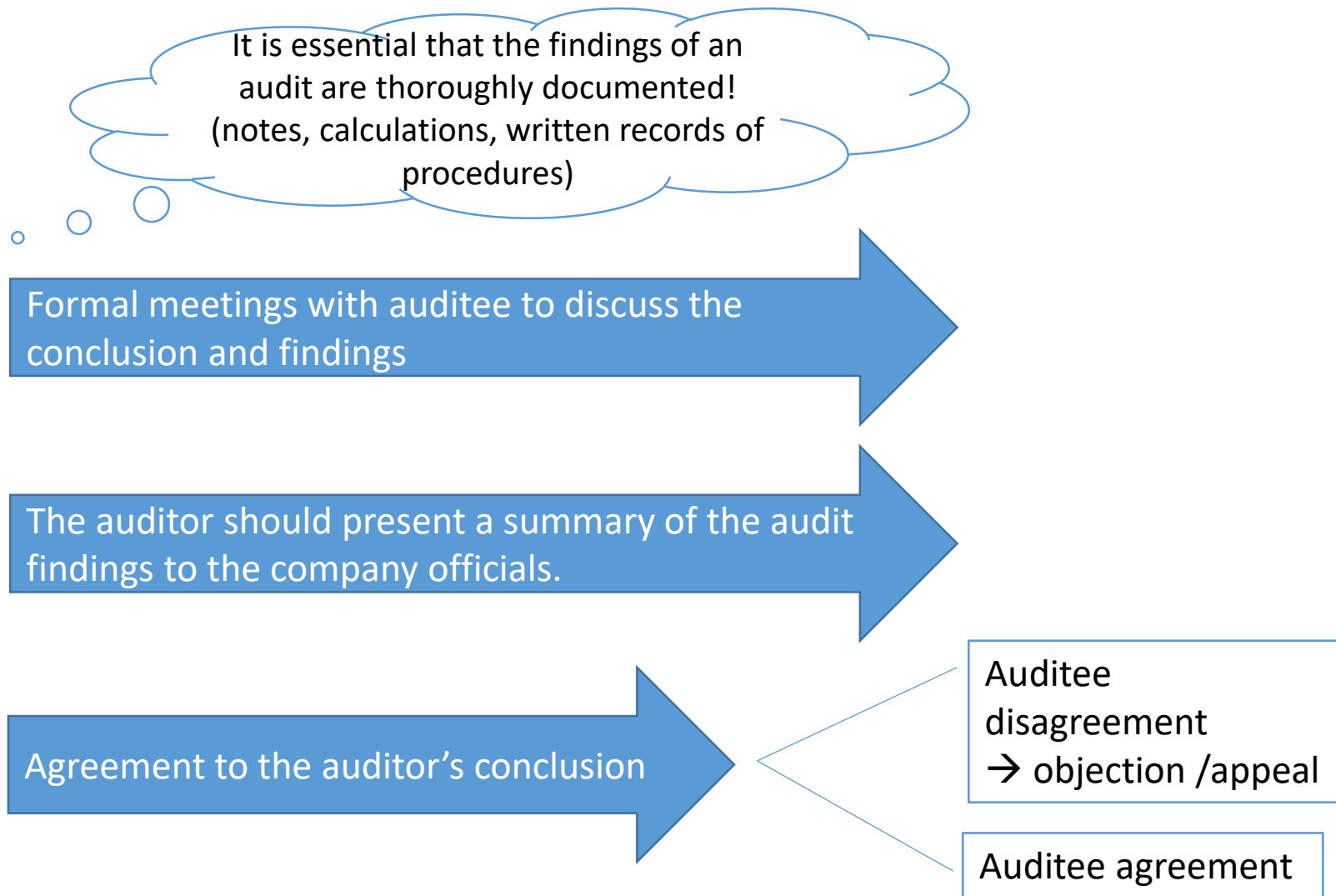


**DIRECTORATE GENERAL OF  
CUSTOMS AND EXCISE**

# **Audit Report and Its Follow-Up**

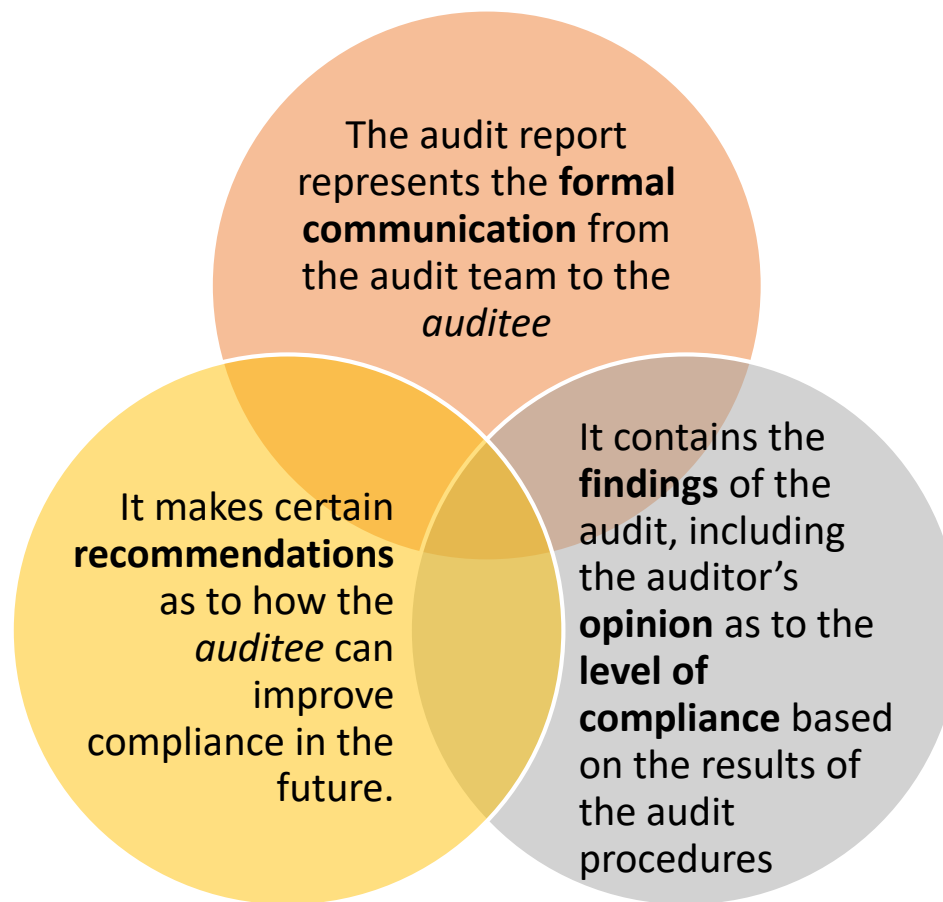


# 1. Recording, review of findings and conclusions





## 2. Reporting





# Standards for Audit Report



Audit Reports have to be **written** after audit is **finished** and **sent** to **parties**



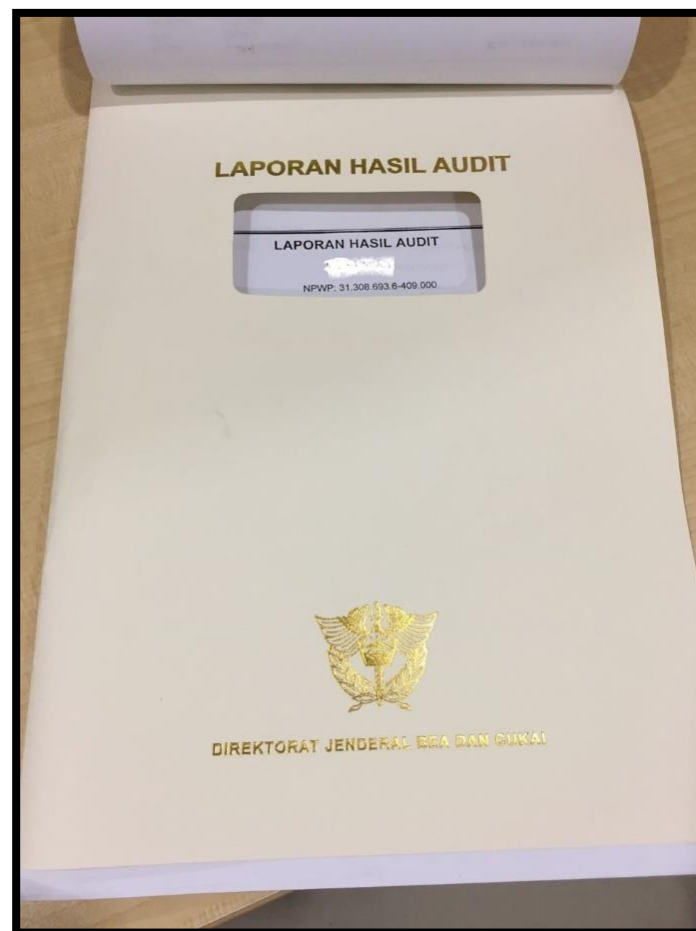
Audit reports should include:

- **Scope** and **purposes** of the audit
- A statement that audit has been conducted accordingly with the audit **standards**
- **Conclusions** and **recommendations**



## The contents of audit report (Indonesian Customs)

- I. Summary of Audit Process
    - a. Legal Basis
    - b. Audit Purposes
    - c. Nature and Scope of Audit
    - d. Audit Procedures
    - e. Audit Results
  - II. Auditee's Profile
  - III. Conclusions and Recommendations
- Appendixes (including Worksheets, Inventory Counts, etc)





## The process of preparing audit report



**Draft**

Prepared by audit team and reviewed hierarchically by the supervisors



**Check**

Checked by PCA manager's staff whether the report is free from technical errors and has already fulfilled the formal provisions



**Final Audit Report**

The report is now issued as a final audit report and ready for distribution



# FOLLOW-UP OF AUDIT REPORTS

## *RECOMMENDATIONS*

- A. Improvements of regulation;
- B. Improvements of system and service procedures and supervision;
- C. Billing of under-payment;
- D. Refund of over-payment;
- E. Re-examination of customs value and HS classification;
- F. Improvement of auditee's Internal Control Structure, book-keeping, IT Inventory; and / or
- G. Other recommendations for relevant parties in accordance with regulations.





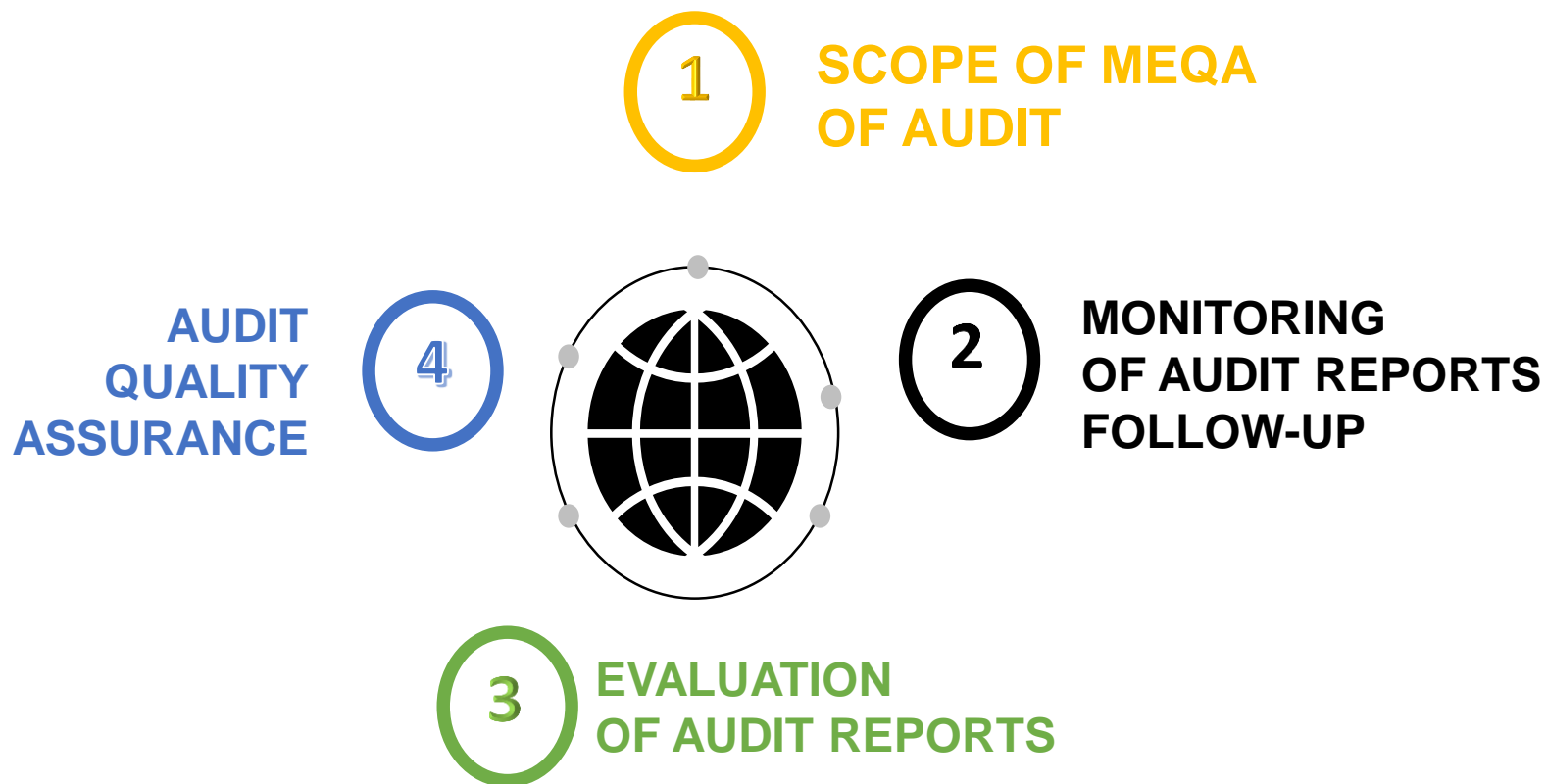
**DIRECTORATE GENERAL OF  
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# **Monitoring, Evaluation, and Quality Assurance (MEQA) of Audit**





# OUTLINE





# SCOPE OF MEQA



**Monitoring**

Follow-up of  
audit report



**Evaluation**

Conformity of PCA  
with audit provisions



**Quality  
Assurance**

Assuring that all provisions have  
been met in all stages of PCA  
(Planning, Implementation, and  
Monitoring, Evaluation)



# MONITORING OF AUDIT REPORTS FOLLOW-UP

## ***WHAT***

A series of activities carried out in a systematic and continuous manner to determine the level of completion of Audit Reports Follow-Up

## ***WHO***

1. Directorate of Customs & Excise Audit
2. Regional Offices
3. Prime Customs Offices



## ***HOW***

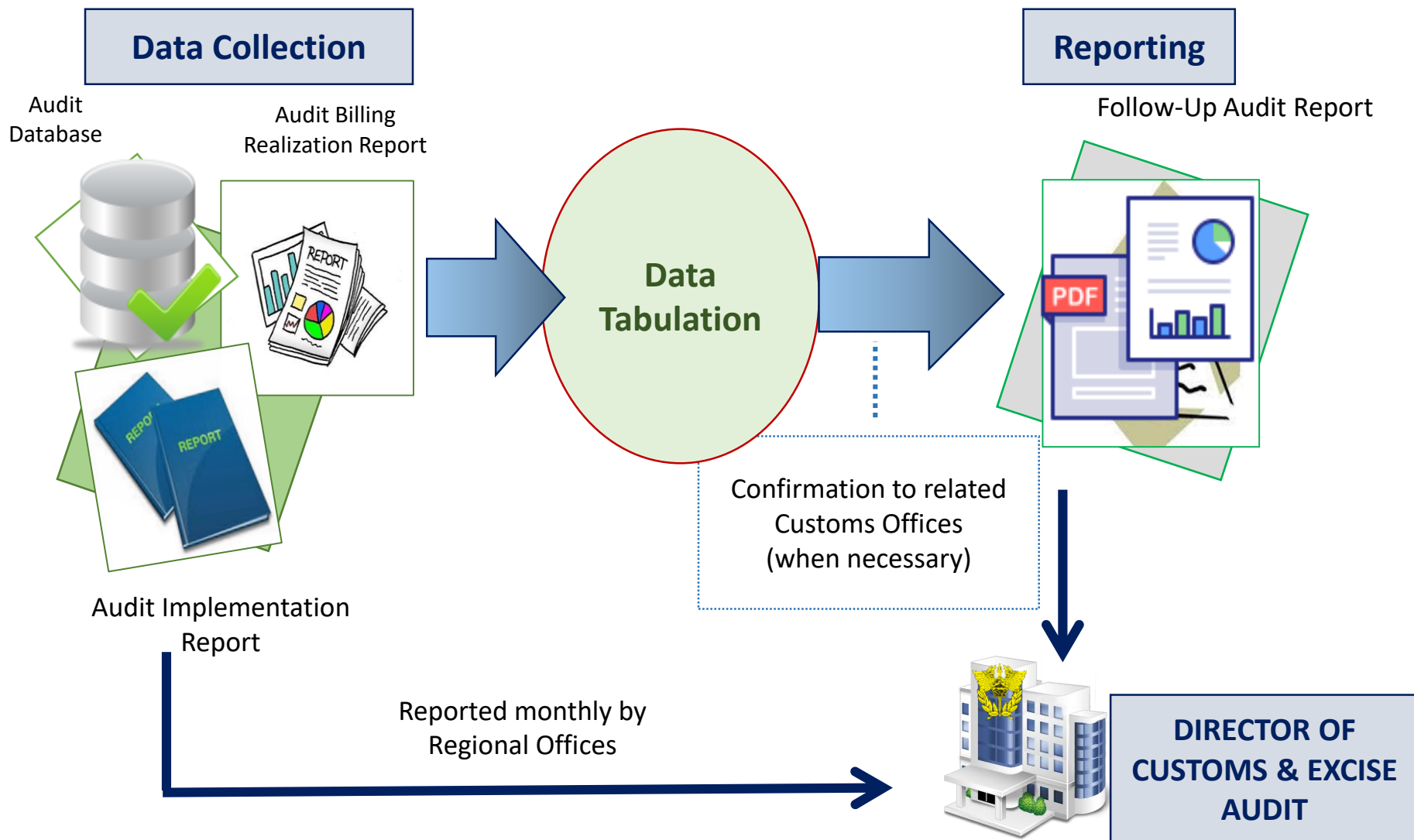
1. Data Collection
2. Data Tabulation
3. Reporting

## ***WHEN***

Monthly



# HOW





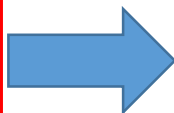
# EVALUATION OF AUDIT REPORT



## Evaluation of Audit Report

An activity to assess audit report, in area of:

- Fulfilment of auditing procedures
- Compliance with audit standards
- Fulfillment of the audit program
- Provisions on audit findings
- Cost/benefit analysis



1. Feedback for audit team

2. Input for profile database of parties involved in PCA

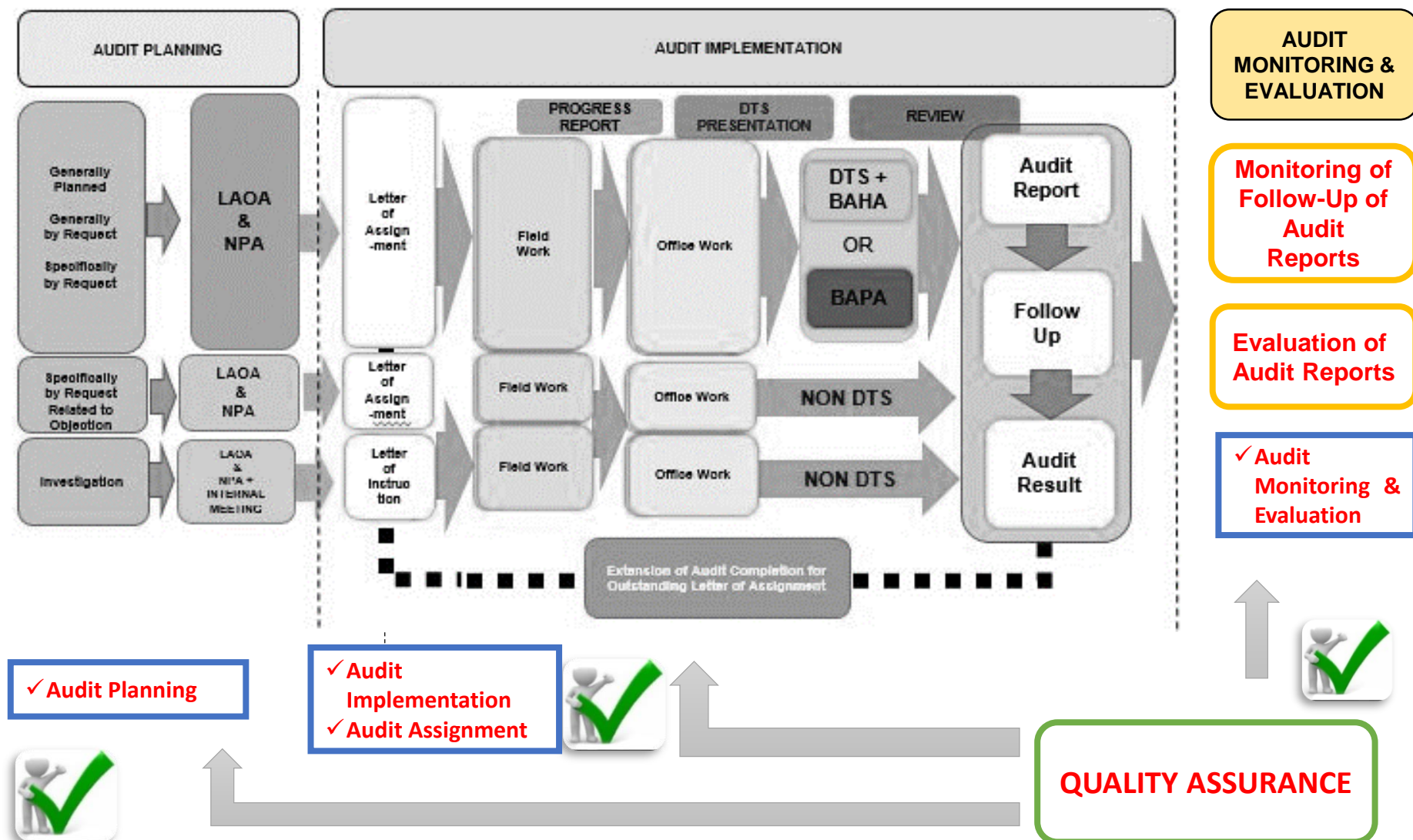
3. Re-audit

4. Recommendations to other units

5. Recommendations for the improvement of regulation



# REVIEW ON AUDIT BUSINESS PROCESS





# AUDIT QUALITY ASSURANCE



A set of systematic and planned activities to assure that all audit business processes have been met the standards and provisions



To fulfill **determined quality standards** of every stage of audit business process.



Reported **REGULARLY** every semester; and/or

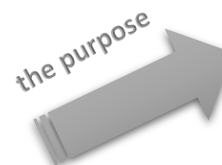
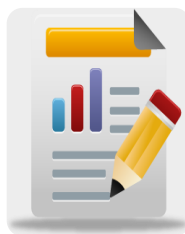
Reported **BY REQUEST** to Director or Head Office



Deputy Director of MEQA or an assigned Officer



Evaluation of Quality Assurance Audit Implementation



To meet the determined quality standards



All related parties





# AUDIT QUALITY ASSURANCE SCOPE

## Scope of QA in Audit Planning phase, at least includes:



1. Data Collection;
2. Field Observation;
3. Analysis process to determine audit objects;
4. Audit Object Analysis Report.

## Scope of QA in Audit Assignment phase, at least includes:



1. Examination of Auditee's Internal Control Structure;
2. Presentation of Preliminary Findings to the Director, Head of Office, or assigned officers;
3. After Closing Conference.

## Scope of QA in Audit Implementation phase, at least includes:



1. Audit Progress Report;
2. Presentation of Preliminary Findings to the Director, Heads of Regional Offices, or assigned officers;
3. Examination of Preliminary Findings;
4. Monitoring of the Audit Reports submission

## Scope of QA in Monitoring and Evaluation of Audit phase, at least includes:



1. Evaluation of Audit Reports;
2. Monitoring of Follow-Up of Audit Reports.





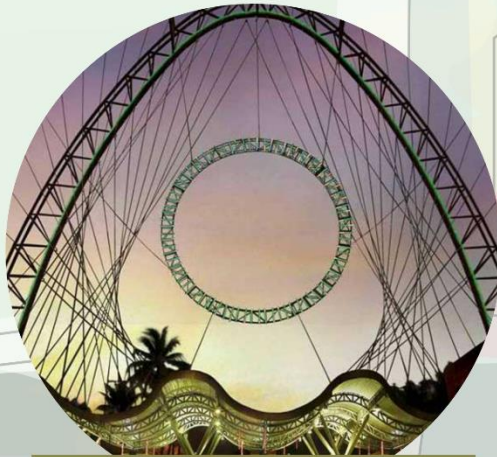
**Monas**



**Jakarta Oldtown**



**TMII**



**Ancol Dreamland**

Contains Dutch-style structures mostly dated from 17th century, when the port city served as the Asian headquarter of VOC

Culture-based recreational area located in East Jakarta

The national monument of the Republic of Indonesia, built in 1961 to commemorate the struggle for Indonesian independence

A resort destination located along Jakarta's waterfront

# LANDMARKS.

AROUND THE WORLD - 2018



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**THANK YOU**