

INTERNAL AUDIT CHARTER

PIAGAM AUDIT INTERNAL

1. Purpose

The primary function of The Goodyear Tire and Rubber Company's Global Internal Department is to provide independent, objective assurance and advisory services designed to protect the assets and reputation of The Goodyear Tyre & Rubber Goodyear Indonesia while adding value and improving the organization's operations. It helps the organization accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, internal control, compliance and governance processes.

2. The Scope of Audit Work

The Goodyear Tire and Rubber Company's Global Internal Department activities principally involve evaluating whether the organization's network of risk management processes, internal controls, governance activities, operations, and information systems, as designed and represented by management, are adequate and functioning in a manner to ensure:

- a. Risks are appropriately identified and managed
- b. The reliability, integrity, and timeliness of financial and operational information;
- c. The effectiveness and efficiency of operations;
- d. The safeguarding of assets; and
- e. Compliance with laws, regulations, contracts, and corporate policies.

All business systems, processes, operations, functions, and activities within the organization are subject to Global Internal Audit's evaluation.

3. Responsibilities

The Goodyear Tire and Rubber Company's Global Internal Department responsibilities include, but are not limited to:

- a. Developing and periodically reviewing with executive management and the Audit Committee the internal audit charter, adapting it as necessary to ensure it remains relevant to the needs of the organization
- b. Developing a flexible, strategy-focused audit plan using an appropriate risk-based methodology, including risks and control concerns identified by management, that

1. Tujuan

Fungsi utama Departemen Internal Audit Goodyear Tire and Rubber Company's adalah untuk menyediakan layanan yang independen, obyektif, dan memberikan saran yang dirancang untuk melindungi aset dan reputasi The Goodyear Tyre & Rubber Goodyear Indonesia sambil menambahkan nilai dan meningkatkan operasi organisasi. Hal ini membantu organisasi mencapai tujuannya dengan membawa pendekatan sistematis dan disiplin untuk mengevaluasi dan meningkatkan efektivitas manajemen risiko, pengendalian internal, kepatuhan dan proses tata kelola.

2. Lingkup Pekerjaan Audit

Kegiatan Departemen *Internal Audit Goodyear Tire and Rubber Company's* pada prinsipnya melibatkan evaluasi apakah jaringan proses manajemen risiko, pengendalian internal, kegiatan tata kelola, operasi, dan sistem informasi organisasi, sebagaimana dirancang dan diwakili oleh manajemen, sudah cukup memadai dan berfungsi untuk memastikan:

- a. Risiko diidentifikasi dan dikelola dengan tepat
- b. Keandalan, integritas, dan ketepatan waktu informasi keuangan dan operasional;
- c. Efektivitas dan efisiensi operasi;
- d. Perlindungan aset; dan
- e. Kepatuhan terhadap hukum, peraturan, kontrak, dan kebijakan Goodyear Indonesia.

Semua sistem bisnis, proses, operasi, fungsi, dan aktivitas dalam organisasi tunduk pada evaluasi Global Internal Audit.

3. Tanggung jawab

Tanggung jawab Kegiatan Departemen Internal Audit Goodyear Tire and Rubber Company's meliputi, tetapi tidak terbatas pada:

- a. Mengembangkan dan meninjau secara berkala dengan manajemen eksekutif dan Komite Audit piagam audit internal, mengadaptasinya sesuai keperluan untuk memastikannya tetap relevan dengan kebutuhan organisasi
- b. Mengembangkan rencana audit yang fleksibel dan berfokus pada strategi menggunakan metodologi yang tepat, termasuk risiko dan masalah pengendalian

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| <p>will be subject to the Audit Committee's review and approval</p> <p>c. Updating the audit plan when warranted by changes in business conditions</p> <p>d. Executing the plan in accordance with the 'International Standards for the Professional Practice of Internal Auditing' as issued by the Institute of Internal Auditors</p> <p>e. Providing assurance services to management, the Board of Directors, and the Audit Committee as to the design adequacy and operating effectiveness of internal control, risk management, and governance systems within the scope of work described above</p> <p>f. Systematically evaluating the Goodyear Indonesia's efficiency and effectiveness in achieving its established goals and objectives</p> <p>g. Providing auditors with the knowledge and skills required to fulfill responsibilities under this Audit Charter and positioning them to serve as future business leaders of Goodyear Indonesia.</p> <p>h. Acting as the focal point into which matters of known or suspected fraud are reported by associates or others.</p> <p>i. Providing investigative services into matters of alleged improprieties and non-compliance with laws, regulations, or corporate policies and apprising executive management and the Audit Committee of the outcome of such matters, as appropriate, and</p> <p>j. Leading or participating in special projects as requested by management and/or the Audit Committee.</p> | <p>yang diidentifikasi oleh manajemen, yang akan tunduk pada tinjauan dan persetujuan Komite Audit</p> <p>c. Memperbarui rencana audit saat terjamin oleh perubahan kondisi bisnis</p> <p>d. Melaksanakan rencana tersebut sesuai dengan 'International Standards for the Professional Practice of Internal Auditing' yang dikeluarkan oleh Institut Auditor Internal Auditor</p> <p>e. Memberikan layanan penjaminan kepada manajemen, Dewan Direksi, dan Komite Audit mengenai kecukupan desain dan efektivitas operasi pengendalian internal, manajemen risiko, dan sistem tata kelola dalam lingkup pekerjaan yang dijelaskan di atas</p> <p>f. Mengevaluasi efisiensi dan efektivitas Goodyear Indonesia secara sistematis dalam mencapai sasaran dan sasaran yang ditetapkan</p> <p>g. Memberikan para auditor pengetahuan dan keterampilan yang diperlukan untuk memenuhi tanggung jawab berdasarkan Piagam Audit ini dan memposisikan mereka untuk melayani sebagai pemimpin bisnis Goodyear Indonesia di masa depan.</p> <p>h. Bertindak sebagai titik fokus ke mana masalah kecurangan yang diketahui atau diduga terjadi dilaporkan oleh rekanan atau orang lain.</p> <p>i. Memberikan layanan investigasi pada masalah dugaan ketidakwajaran dan ketidakpatuhan terhadap undang-undang, peraturan, atau kebijakan Goodyear Indonesia dan memberi tahu manajemen eksekutif dan Komite Audit tentang hasil dari masalah tersebut, yang sesuai, dan</p> <p>j. Memimpin atau berpartisipasi dalam proyek-proyek khusus seperti yang diminta oleh manajemen dan/atau Komite Audit.</p> |
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Management is responsible for designing and maintaining processes to effectively and efficiently accomplish various Goodyear Indonesia objectives, and adequate internal controls to manage risks facing the organization. While The Goodyear Tire and Rubber Company's Global Internal

Manajemen bertanggung jawab merancang dan memelihara proses untuk mencapai berbagai tujuan Goodyear Indonesia secara efektif dan efisien, dan kontrol internal yang memadai untuk mengelola risiko yang dihadapi organisasi. Walaupun Departemen *Internal Audit Goodyear Tire and Rubber Company's* dapat dikonsultasikan mengenai desain dan operasi proses dan kontrol dan

Department may be consulted on the design and operation of processes and controls and may subsequently audit those same processes and controls, it has no responsibility to design or operate them.

Management is also responsible for correcting identified control issues and implementing identified process improvements within the agreed timeframe. The Goodyear Tire and Rubber Company's Global Internal Department will follow up with management to ensure that corrective actions are properly completed.

4. Authority

Internal Audit is granted the authority to discharge the responsibilities set forth in this Internal Audit Charter by the Audit Committee of the Board of Directors, with the full support and assistance of Goodyear Indonesia management.

5. Independence

To provide for the independence of The Goodyear Tire and Rubber Company's Global Internal Department, its personnel report to the Vice President & General Auditor, who reports functionally to the Audit Committee and administratively to the Chief Financial Officer. In order to preserve its independence, Global Internal Audit shall have no line responsibilities over the operations it audits.

The internal audit activity is free from interference in determining the audit scope, performance of audit work, and communicating results.

6. Standards of Audit Practice

The Goodyear Tire and Rubber Company's Global Internal Department will govern itself by adherence to the Institute of Internal Auditors guidance including the definition of Internal Auditing, the Code of Ethics, and the International Standards for the Professional Practice of Internal Auditing. This guidance constitutes statements of the fundamental requirements for the professional practice of internal auditing and for evaluating the effectiveness of The Goodyear Tire and Rubber Company's Global Internal Department's performance.

selanjutnya dapat mengaudit proses dan kontrol yang sama, Departemen Internal Audit Goodyear Tire and Rubber Company's tidak memiliki tanggung jawab untuk merancang atau mengoperasikannya.

Manajemen juga bertanggung jawab untuk memperbaiki masalah kontrol yang teridentifikasi dan menerapkan perbaikan proses yang teridentifikasi dalam jangka waktu yang disepakati. Departemen Internal Audit Goodyear Tire and Rubber Company's akan menindaklanjuti hal tersebut dengan manajemen untuk memastikan bahwa tindakan korektif diselesaikan dengan benar.

4. Otoritas

Audit Internal diberikan wewenang untuk membebaskan tanggung jawab yang ditetapkan dalam Piagam Audit Internal ini oleh Komite Audit Dewan Direksi, dengan dukungan penuh dan bantuan manajemen kepada Goodyear Indonesia.

5. Kemandirian

Untuk memberikan independensi Departemen Internal Audit Goodyear Tire and Rubber Company's, personalnya melapor kepada Wakil Presiden & Auditor Umum, yang melapor secara fungsional kepada Komite Audit dan secara administratif kepada *Chief Financial Officer*. Untuk menjaga independensinya, *Global Internal Audit* tidak akan memiliki tanggung jawab garis atas operasi yang diaudit.

Aktivitas audit internal bebas dari gangguan dalam menentukan ruang lingkup audit, kinerja pekerjaan audit, dan mengkomunikasikan hasil.

6. Standar Praktik Audit

Departemen Internal Audit Goodyear Tire and Rubber Company's akan mengatur dirinya dengan mematuhi pedoman Institute of Internal Auditor termasuk definisi Audit Internal, Kode Etik, dan Standar Internasional untuk Praktik Profesional Audit Internal. Panduan ini merupakan pernyataan persyaratan mendasar untuk praktik profesional audit internal dan untuk mengevaluasi efektivitas kinerja Departemen Internal Audit Goodyear Tire and Rubber Company's.

7. Periodic Assessment

The Goodyear Tire and Rubber Company's Global Internal Department will maintain a quality assurance and improvement program to ensure the function is operating effectively and efficiently as well as in compliance with the Institute of Internal Auditors Standards. At least every five years an independent quality assessment will be arranged to ensure the function satisfactorily meets the Institute of Internal Auditors Standards.

8. Communications

To be effective in discharging these responsibilities and to perform services that are relevant to the needs of its stakeholders, audit plans are developed, revised and executed with the active participation of and partnering with such stakeholders while recognizing the need for The Goodyear Tire and Rubber Company's Global Internal Department to be independent in exercising judgment on where and how to execute its responsibilities. All audit reports are discussed with appropriate management prior to issuance and are distributed to management and external audit.

The Goodyear Tire and Rubber Company's Global Internal Department provides the Audit Committee with quarterly audit activity reports summarizing progress towards completing the audit plan, changes to the plan, summaries of significant control issues and management's progress in implementing agreed to corrective actions, summaries of significant fraud incidents, and other matters of interest to the Committee.

9. Administration and Interpretation

Administration and interpretation of the Internal Audit Charter is the responsibility of the Vice President & General Auditor with the concurrence of the Audit Committee and the Executive Vice President and Chief Financial Officer.

7. Penilaian Berkala

Departemen Internal Audit Goodyear Tire and Rubber Company's akan mempertahankan program penjaminan kualitas dan peningkatan untuk memastikan fungsi beroperasi secara efektif dan efisien serta sesuai dengan Institut Standar Auditor Internal. Setidaknya setiap lima tahun, penilaian kualitas independen akan diatur untuk memastikan fungsi tersebut memenuhi Standar Institut Auditor Internal.

8. Komunikasi

Agar dapat melaksanakan tanggung jawab secara efektif dan untuk melakukan layanan yang relevan dengan kebutuhan para pemangku kepentingannya, rencana audit dikembangkan, direvisi dan dieksekusi dengan partisipasi aktif dan bermitra dengan para pemangku kepentingan tersebut. Independensi Departemen Internal Audit Goodyear Tire and Rubber Company's juga diperlukan dalam melakukan penilaian ke mana arah dan bagaimana pelaksanaan tanggung jawabnya. Semua laporan audit didiskusikan dengan manajemen yang tepat sebelum diterbitkan dan ke manajemen dan audit eksternal.

Departemen Internal Audit Goodyear Tire and Rubber Company's menyediakan laporan kegiatan audit triwulanan kepada Komite Audit yang merangkum kemajuan menuju penyelesaian rencana audit, perubahan rencana, rangkuman masalah-masalah pengendalian yang signifikan dan kemajuan manajemen dalam penerapan yang disetujui untuk tindakan korektif, rangkuman insiden kecurangan yang signifikan, dan hal-hal lain dari menarik bagi Komite.

9. Administrasi dan Interpretasi

Hal yang berkaitan dengan administrasi dan interpretasi Piagam Audit Internal merupakan tanggung jawab Wakil Presiden & Auditor Umum dengan persetujuan Komite Audit dan Wakil Presiden Eksekutif dan Kepala Pejabat Keuangan.