

# FY2425 – First Half Physical Inventory Audit

F OP BE BAT 1  
5-Mar-2025



# Agenda

1	Timeline and Inventory Audit Procedure	3
2	Trend Chart Lot (Preview List)	21
3	QnA Session	25

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# Roles and Responsibility (RACI)

Key activities	Responsible	Accountable	Consulted	Informed
Lead Inventory Audit	F OP	CFO	F OP	Site Mngmt, Area Owner, Dept/Func Representative, Auditee
Conduct Audit Preparation	F OP	Area Owner	F OP	CFO, Site Mngmt, Dept/Func Representative, Auditee
Nominate dept/func representatives as auditee*	Area Owner	Area Owner	F OP	Dept/Func Representative, Auditee
Generate Inventory status report & determination of Lots based on Test 10 Method	F OP	F OP		Area Owner, Dept/Func Representative, Auditee
Actual Physical Inventory Audit for In-House Stock	F OP, Auditee, Dept/Func Representative	Area Owner	F OP	CFO, Site Mngmt
Consolidate audit findings	F OP			CFO, Site Mngmt, Area Owner, Dept/Func Representative, Auditee
Discrepancy Handling 1 : Variance Report	Dept/Func Representative, Auditee	Area Owner	F OP	CFO, Site Mngmt
Discrepancy Handling 2 : 8D Report	Area Owner	Site Mngmt	CFO, F OP	
Record Retention	F OP			CFO, Site Mngmt, Area Owner, Dept/Func Representative, Auditee
Evaluation & Report	F OP	Site Mngmt		Area Owner, Dept/Func Representative, Auditee

\*Total auditee is subject to inventory size multiple by 2, refer to treatment of discrepancies principle where inventory count must be done by 2 different persons (i.e. counter & checker)

## Stakeholder:

- F OP
- CFO
- Site Management
- GG12+ Manager (Topic/Area Owner)
- GG11- Supervisor (Dept/Func Representative)
- Shopfloor/Warehouse Auditee
- External Auditor (applicable for year-end cycle)

# Physical Inventory Audit Timeline

## Die Bank, Direct Material, & WIP Inventory

◇ Milestone

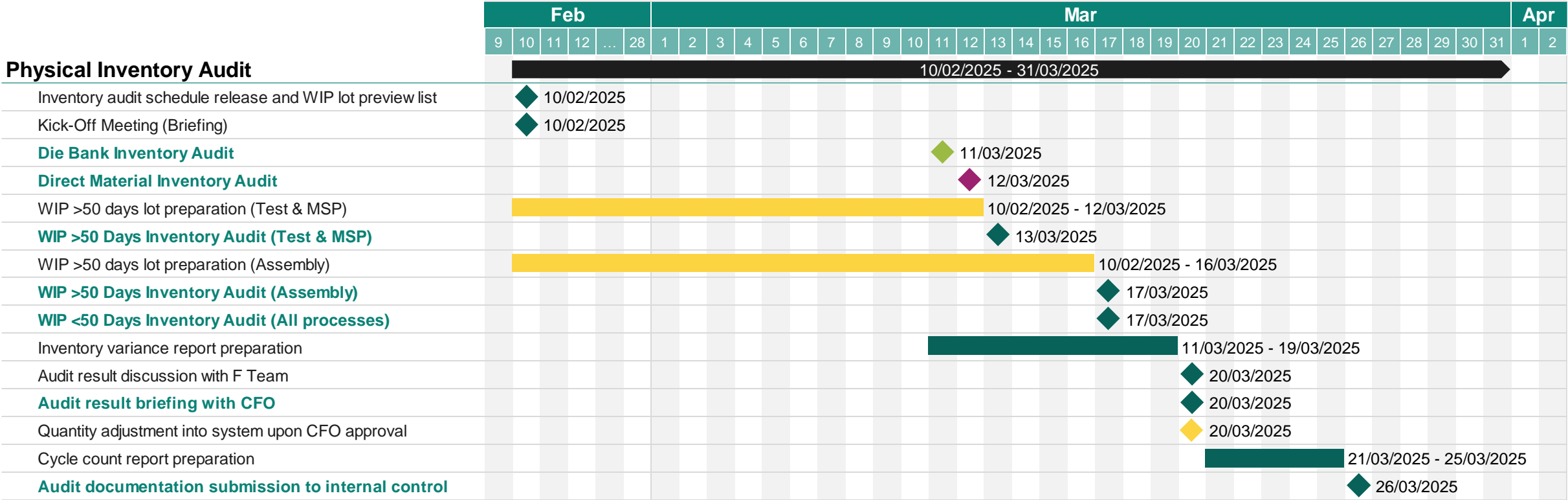
□ Task

● F OP

● WIP Owner

● Raw Material Owner

● Die Bank Owner



# What to look for → 4M

## Man

- Supervisor/Counter/Checker. **Total PIC** will follow the size of Lots **based on Test 10** Method
- Best equipped with sufficient knowledge of storage location, process flow/tools (Camstar/SAP MM)



## Method

### Test 10 Guideline

Applicable for WIP <50 days and die bank

- 50% from system to physical (List to Floor)
- 50% from physical to system (Floor to List)

### 100% Counted

Only for WIP >50 days and F1 Material



## Material

1. Available information of Material such as Lot number, BNR, product type, quantity, operation code, number of days
2. Material storage location traceability during the inventory audit



## Measurement

1. Punctuality for discrepancy treatment handling
  - Variance Report within **24 hours**
  - 8D Report within **3 days**
2. Timely update of variance into system upon approval from CFO



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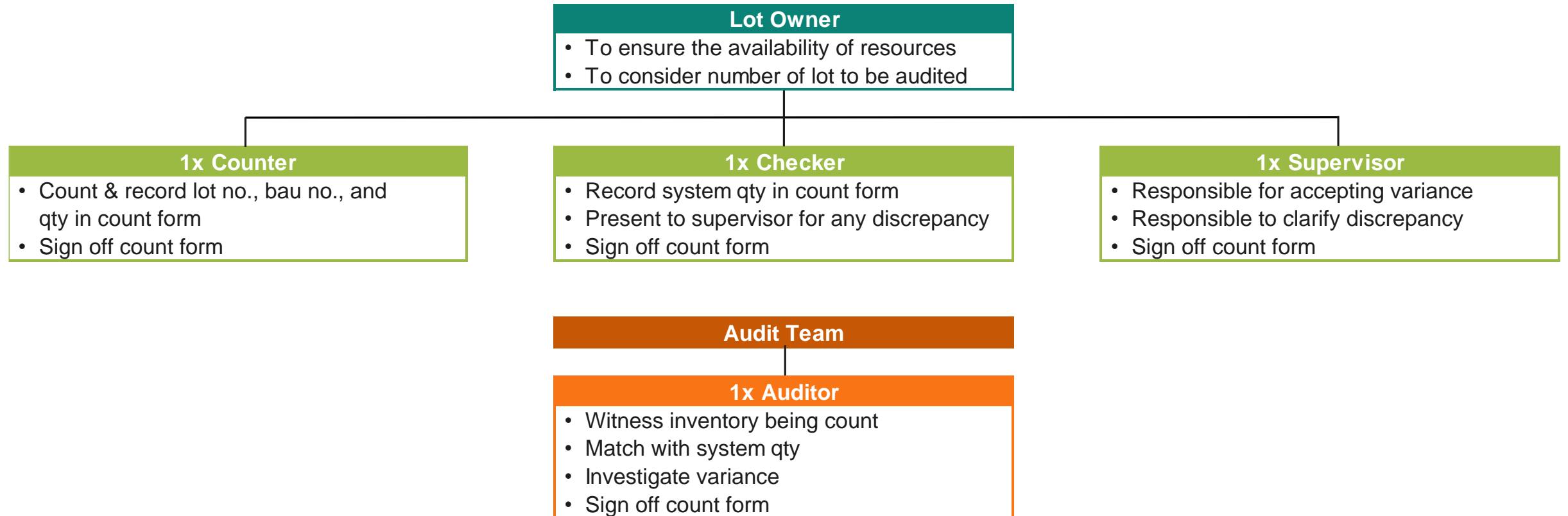


## Measurement

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# Audit for Inventory Man





# Auditors Arrangement

No	Date	Audit	Auditor	Loc.	Process	Focus	Counter	Checker	Supervisor
1	13-Mar-25	WIP >50 Days	Devina Devina	BAT2	Test	PROD, RETOU	Yulia Kasri (Trainer) / Valle	Yusnidar / Khalil	Bayu Ariesta / Tiurmaida
2	13-Mar-25	WIP >50 Days	Nathalia	BAT2	Test	PROD, RISM	Nur Asiah (Trainer)	Eridawati Rajagukguk	Zulfikar Mario
3	13-Mar-25	WIP >50 Days	Indanti Maria Dewi	BAT2	MSP	PROD	TBD	TBD	TBD
4	13-Mar-25	WIP >50 Days	Sareminaesih Amiyati	BAT2	MSP	PROD, RISK	Ambarita Nurtika (UO)	Hutagaol Dermina	Lamhot Siahaan
5	13-Mar-25	WIP >50 Days	Putra Yohanes Dimas Hartanto	BAT2	MSP	SCRAP	TBD	TBD	Fitriani Wita
6	13-Mar-25	WIP >50 Days	Hendri Jhoni	BAT2	MSP	RETOU, SFLA	Susi / Parmi	Khalil / Yustati Rita	Tiurmaida / Aryatun Astuti
7	13-Mar-25	WIP >50 Days	Suriyadi Martin	BAT2	MSP	PROD	TBD	TBD	TBD
8	13-Mar-25	WIP >50 Days	Eriana (BE BAT OP1 T MNT PM HDL)	BAT2	MSP	PROD	Rumanti Rumanti (UO)	Riama Manurung	Ompusunggu Juanda
9	13-Mar-25	WIP >50 Days	Dabukke Hotmaria (BE BAT IE OE C SD T)	BAT2	MSP	PROD	Anggraini Lila	Riama Manurung	Ompusunggu Juanda
10	13-Mar-25	WIP >50 Days	Ananda Alya Yusrida (BE BAT IE OE C)	BAT2	MSP	PROD	Dwi Sulistyowati (Trainer)	Hutagaol Dermina	Lamhot Siahaan
11	13-Mar-25	WIP >50 Days	Delina Ixan (BE BAT IE OE C)	BAT2	MSP	PROD	Mardelina Pasaribu (Trainer)	Hutagaol Dermina	Lamhot Siahaan
12	13-Mar-25	WIP >50 Days	Ramadhansyah Muhammad Rafif (BE BAT IE OE)	BAT2	MSP	PROD	Ningsih Wulan	Riama Manurung	Ompusunggu Juanda
13	13-Mar-25	WIP >50 Days	Sari Yunita Kurnia (BE BAT GL)	BAT2	MSP	PROD	Salsabilla	Riama Manurung	Ompusunggu Juanda
14	13-Mar-25	WIP >50 Days	Ramadhan Muhammad Desrial (BE BAT GL)	BAT2	MSP	PROD	Astamariani	Riama Manurung	Ompusunggu Juanda
15	13-Mar-25	WIP >50 Days	Nabila Lutfiah Nurzahra Alya (BE BAT GL)	BAT2	MSP	PROD	Malasari Endang Nur (UO)	Hutagaol Dermina	Lamhot Siahaan
16	13-Mar-25	WIP >50 Days	Radriyantomo Luthfi Arif (CSC FI OES MMS)	BAT2	MSP	PROD	Sarinama Bakara (UO)	Hutagaol Dermina	Lamhot Siahaan
1	12-Mar-25	F1 Material	Suriyadi Martin	BAT1/BAT3			TBD	TBD	Hiras/Hendri Zaili
2	12-Mar-25	F1 Material	Putra Yohanes Dimas Hartanto	BAT1/BAT3			TBD	TBD	Hiras/Hendri Zaili
3	12-Mar-25	F1 Material	Radriyantomo Luthfi Arif (CSC FI OES MMS)	BAT1/BAT3			TBD	TBD	Hiras/Hendri Zaili
1	17-Mar-25	All WIP	Suwarni Lim	BAT1/BAT3	Assy		TBD	TBD	TBD
2	17-Mar-25	All WIP	Kirani Kirani (IT OS WP OA AP)	BAT1/BAT3	Assy		TBD	TBD	TBD
3	17-Mar-25	WIP <50 Days	Hendri Jhoni	BAT2	Test		Dawinar Samosir, Ratna Manu	Serpika, Fitri Nur Aini	Bayu Ariesta, Rosinta
4	17-Mar-25	WIP <50 Days	Putra Yohanes Dimas Hartanto	BAT2	MSP		Ningsih Wulan, Anggraini Lila	Riama Manurung	Ompusunggu Juanda
1	11-Mar-25	Die Bank	Hendri Jhoni	BAT1			TBD	TBD	Astuti Dewisari
2	11-Mar-25	Die Bank	Putra Yohanes Dimas Hartanto	BAT1			TBD	TBD	Astuti Dewisari

# What to look for → 4M

## Man

- Supervisor/Counter/Checker. **Total PIC** will follow the size of Lots **based on Test 10 Method**
- Best equipped with sufficient knowledge of storage location, process flow/tools (Camstar/SAP MM)



## Method

### Test 10 Guideline

Applicable for WIP <50 days and die bank

- 50% from system to physical (List to Floor)
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### 100% Counted

Only for WIP >50 days and F1 Material



## Material

1. Available information of Material such as Lot number, BNR, product type, quantity, operation code, number of days
2. Material storage location traceability during the inventory inventory audit



## Measurement

1. Punctuality for discrepancy treatment handling
  - Variance Report within **24 hours**
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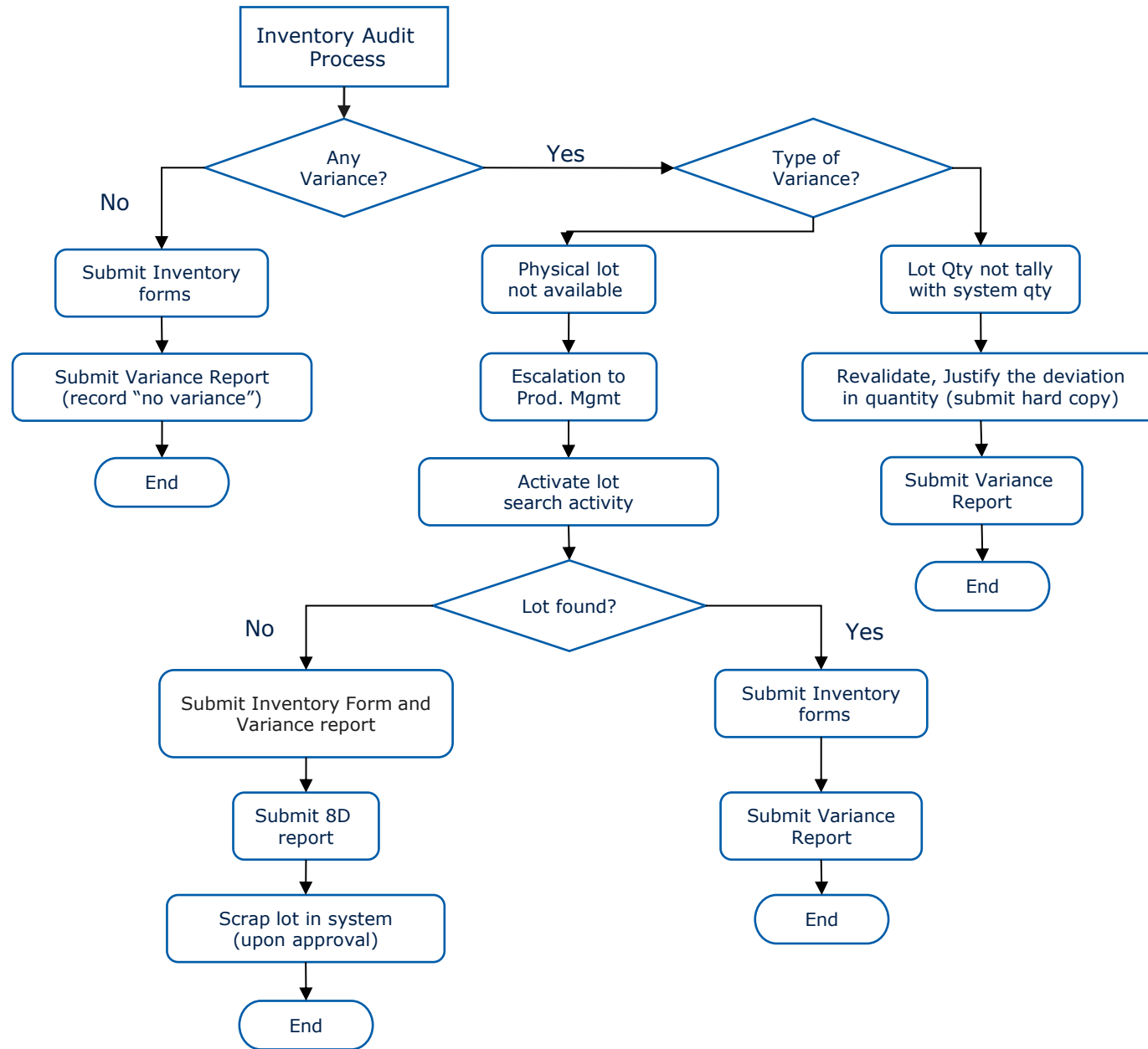
# Guidelines to Inventory Count

## Lots Selection

1. Lots > 50days: **100% count**
2. Lots < 50days: Sampling **“Test 10”**
  - 0 to 200 lots : 17 lots will be chosen
  - 201 to 500 lots : 20 lots will be chosen
  - 501 to 1000 lots : 25 lots will be chosen
  - 1001 to 2000 lots : 35 lots will be chosen
  - 2001 to 5000 lots : 50 lots will be chosen
  - 5001 to 10000 lots : 65 lots will be chosen
  - 10001 to 20000 lots 85 lots will be chosen

e.g. As of 9 Feb'25, there are 6,000 lots. With that, 65 lots will be chosen.

- 50% list to floor = 33 lots
- 50% floor to list = 32 lots



# Audit Flow

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## Material

1. Available information of material such as Lot number, BNR, product type, quantity, operation code, number of days, etc.
2. Material storage location traceability during the inventory inventory audit
3. Calculators



## Measurement

1. Punctuality for discrepancy treatment handling
  - Variance Report within **24 hours**
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# Material

Package Name	Basic Type	Product	Owner	Staging (Day)	Loose Excess	PIC
PG-TSDSO-14-22	L8408J	95708540	PROD	1	N	Nurastuti Rr Chairunisa Diah
PG-TSDSO-14-22	L8406J	95708643	PROD	18.01	N	Suparman/Yudhi Husrin
PG-TSDSO-14-22	L8408J	95708661	PROD	1.48	N	Suparman/Yudhi Husrin
PG-DSO-12-9	L2941L	95707029	SAMPLE			Budi Istanto
PG-DSO-20-32	L2941K	95706979				Budi Istanto
PG-DSO-36-63	U5884A	95707322	PROD	0.25	N	Sitor
PG-DSO-36-51	S1085N	95707073	PROD	0.4	N	Sitor
PG-TSDSO-14-22	L8400F	95708523	PROD	0.17	N	Hartono Anies
PG-TSDSO-14-42	L8450J	95708642	PROD	0.25	N	Hartono Anies

Ensure material storage location traceability during the inventory audit.

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- ### Inventory Count Form

Inventory count method	>50 days	
Location/ Facility	BE1I	MSP
Date	18-Sep-23	



S/N : 1/1

## RETORIQUE

Counter : <u>2204.1</u>	Checker : <u>FORNELWA</u>	Supervisor in-charged : <u>Tiurmaida P.</u>	Auditor : <u>YOHANGI DANA HP</u>
Date : <u>18.09.23</u>	Date : <u>18.09.2023</u>	Date : <u>18.09.23</u>	Date : <u>18-09-23</u>
Signature : <u>[Signature]</u>	Signature : <u>[Signature]</u>	Signature : <u>[Signature]</u>	Signature : <u>[Signature]</u>



Reasons of variance need supporting documents  
(e.g. STAREP lot history, Camstar, SCRAP form, etc)

## Cross Line at the end of Line

Make sure to write  
correct date  
(DD-MM-YYYY)

# Valid Variance Justification (Reference Only)

- Lot supervisor must provide **strong justification & evidence** whenever variance is found between physical count and system quantity
- Variance can be caused by a lot of reasons, below are the reference for **frequently cases that happened** and caused the variance
- Other remarks is fine to put when variance is found **as long as it can prove the variance**
- Auditor must ask lot owner to **provide the evidence**

Category	Condition			Remarks
Reject Unit	Actual Qty	<	System Qty	Some pieces auto rejected by machine but not updated in system yet
Yield off	Actual Qty	<	System Qty	Similar with reject unit, but some cases for yield off was due to it was pending approval from engineer to yield off the lot
Engineering Evaluation	Actual Qty	<	System Qty	Some pieces taken by engineer as sample for evaluation
Sample	Actual Qty	<	System Qty	Same with Engineering Evaluation
Sample Solderbility	Actual Qty	<	System Qty	Same with Engineering Evaluation
Running in Machine	Actual Qty	<	System Qty	Lot is being running in machine (i.e. testing), hence actual lot can't be counted
Stray Unit	Actual Qty	<	System Qty	Missing chips scatter out from tubes (Usually less than 30 pcs)
Merging Lot	Actual Qty	>	System Qty	Lot is being merged with other lot, caused actual quantity is more than the system qty
Test Complete	Actual Qty	<	System Qty	During physical count, lot has completed its process and ready to ship out so actual counting can't be done


# Agenda









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2	<b>Trend Chart Lot (Preview List)</b>	<b>21</b>
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# Inventory Audit Preparation

## Utilize Weekly **WIP Lot Preview List** to clear old lots

PIA - Physical Inventory Audit for Year End FY2324 - Preview List 12 Aug'24

Hendri Jhoni (F PC SF)

To:  Romdioni (BE BAT OP1 PTE PE1);  Wong Chee Peng (BE BAT OP1 PJ);  
 Purwanto Didik (BE BAT OP1 PTE SM);  Panjaitan Rosmery Melati (BE BAT OPC); + 103 others  
Cc:  Hanapi Ridzuan Bin (BE BAT OP1 A);  Bajain Paulus Sad Sudaryanto (BE BAT OP1 T);  
 Sijabat Cornelis (BE BAT QM);  Mohammad Adriansyah (BE BAT OP1 PTE); + 6 others

 02 Preview List\_12.08.2024\_Sent.xlsx 2 MB

Dear All,

Kindly please refer to the preview list as of 12 Aug'24.

Currently there are 1,469 WIP lots that must be 100% counted in audit day 12-Sep-2024 (Test & MSP). Please maximize WIP lot >50 days reduction as much as possible and prepare all the lot location to ensure audit can be performed more efficiently. Feel free to let me know if there is any update on the lot owner (PIC).

Gentle reminder that there will be 4 demand-optimization-days next week on 15-19 Aug. Please utilize these days as much as possible to prepare all of this lots. For more details, kindly refer to attached file.

WIP Staging Groups	12-Aug	Remarks
<50 days	4,510	Will use sampling
>50days<182days	853	Exclude baby lots, to reduce/to clear. PIC please take a look into it
>182 days	616	To close. Please indicate the reason why lots still on hold
Total Lots	5,979	

Note: Date lots counted from today date until 12 Sep'24 (Inventory Audit Day).  
Please inform if you find any terminated lots but still can be found in the preview list. Kindly input updated PIC in column AQ "Updated PIC (Owner Input)" if there is any update.

OVERALL BAT

WIP Staging Groups	5-Aug	12-Aug
<50 days	4,126	4,510
>50days<182days	1,444	853
>182 days	633	616
Total Lots	6,203	5,979

Total Lots

<50 days

>50days<182days

>182 days

Total Lots

5-Aug

12-Aug

4,126

4,510

1,444

853

633

616

ASSY

WIP Staging Groups	5-Aug	12-Aug
<50 days	1,714	1,813
>50days<182days	147	51
>182 days	3	3
Total Lots	1,864	1,867

Assy

<50 days

>50days<182days

>182 days

Total Lots

5-Aug

12-Aug

1,714

1,813

147

51

3

3

TEST & MSP

WIP Staging Groups	5-Aug	12-Aug
<50 days	2,412	2,697
>50days<182days	1,297	802
>182 days	630	613
Total Lots	4,339	4,112

Test & MSP

<50 days

>50days<182days

>182 days

Total Lots

5-Aug

12-Aug

2,412

2,697

1,297

802

630

613

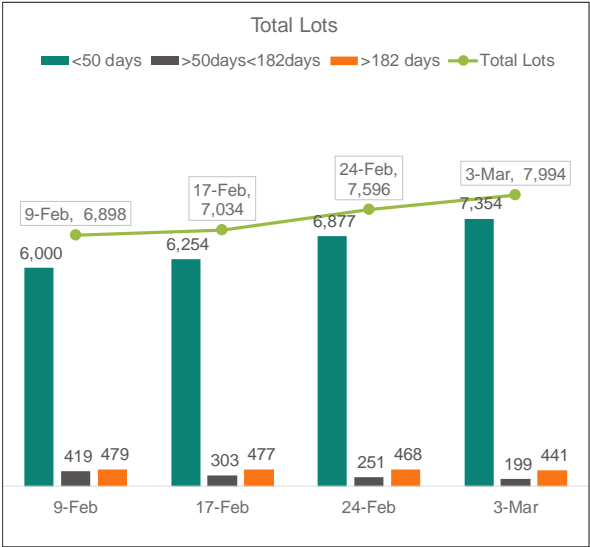
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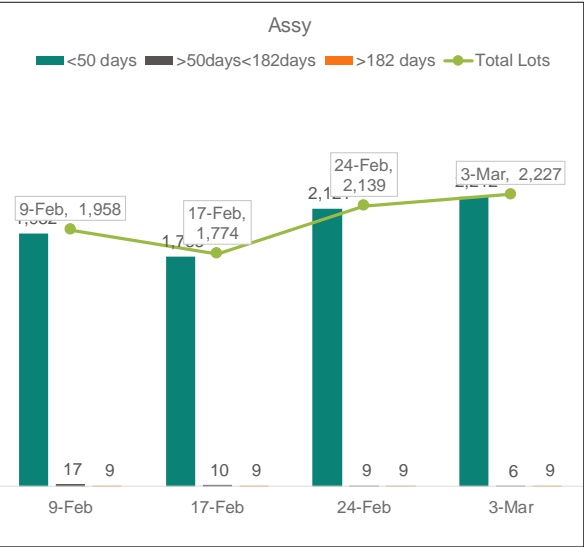
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# WIP Inventory Lot List as of 3-Mar-2025

OVERALL BAT				
WIP Staging Groups	9-Feb	17-Feb	24-Feb	3-Mar
<50 days	6,000	6,254	6,877	7,354
>50days<182days	419	303	251	199
>182 days	479	477	468	441
Total Lots	6,898	7,034	7,596	7,994



ASSY_OP1				
WIP Staging Groups	9-Feb	17-Feb	24-Feb	3-Mar
<50 days	1,932	1,755	2,121	2,212
>50days<182days	17	10	9	6
>182 days	9	9	9	9
Total Lots	1,958	1,774	2,139	2,227



ALL_OP2				
WIP Staging Groups	9-Feb	17-Feb	24-Feb	3-Mar
<50 days	406	423	333	307
>50days<182days	4	1	1	1
>182 days	-	-	-	-
Total Lots	410	424	334	308



TEST & MSP				
WIP Staging Groups	9-Feb	17-Feb	24-Feb	3-Mar
<50 days	3,662	4,076	4,423	4,835
>50days<182days	398	292	241	192
>182 days	470	468	459	432
Total Lots	4,530	4,836	5,123	5,459



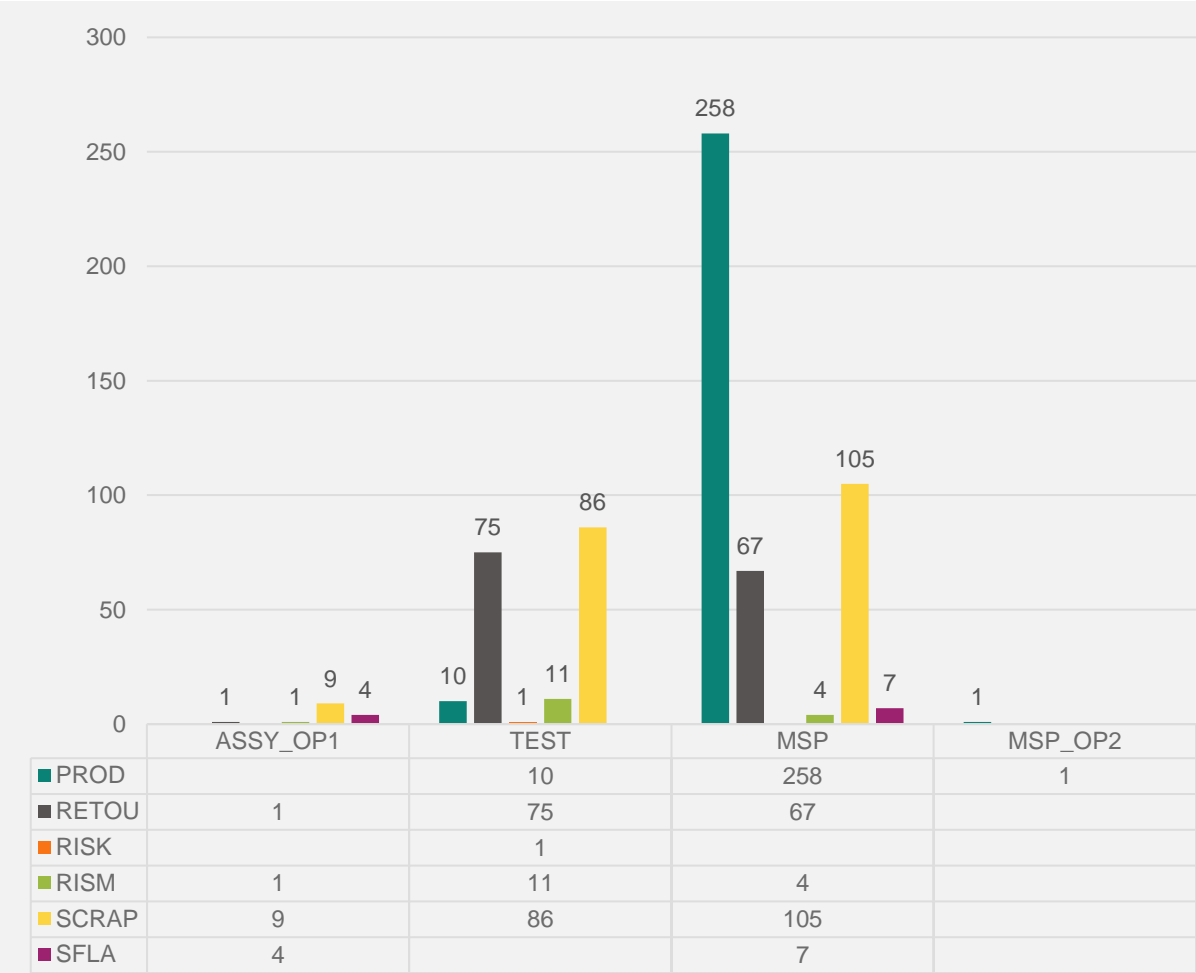
Area	Number of Auditor	Counter + Checker	Number of Lot < 50 Days (Sampling)	Number of Lot >50 Days (100% Count)
Assy	2	4	14	15
Test	7	14	24	183
MSP	13	26	27	442
Total	22	44	65	640

# WIP Lot List as of 3-Mar-2025

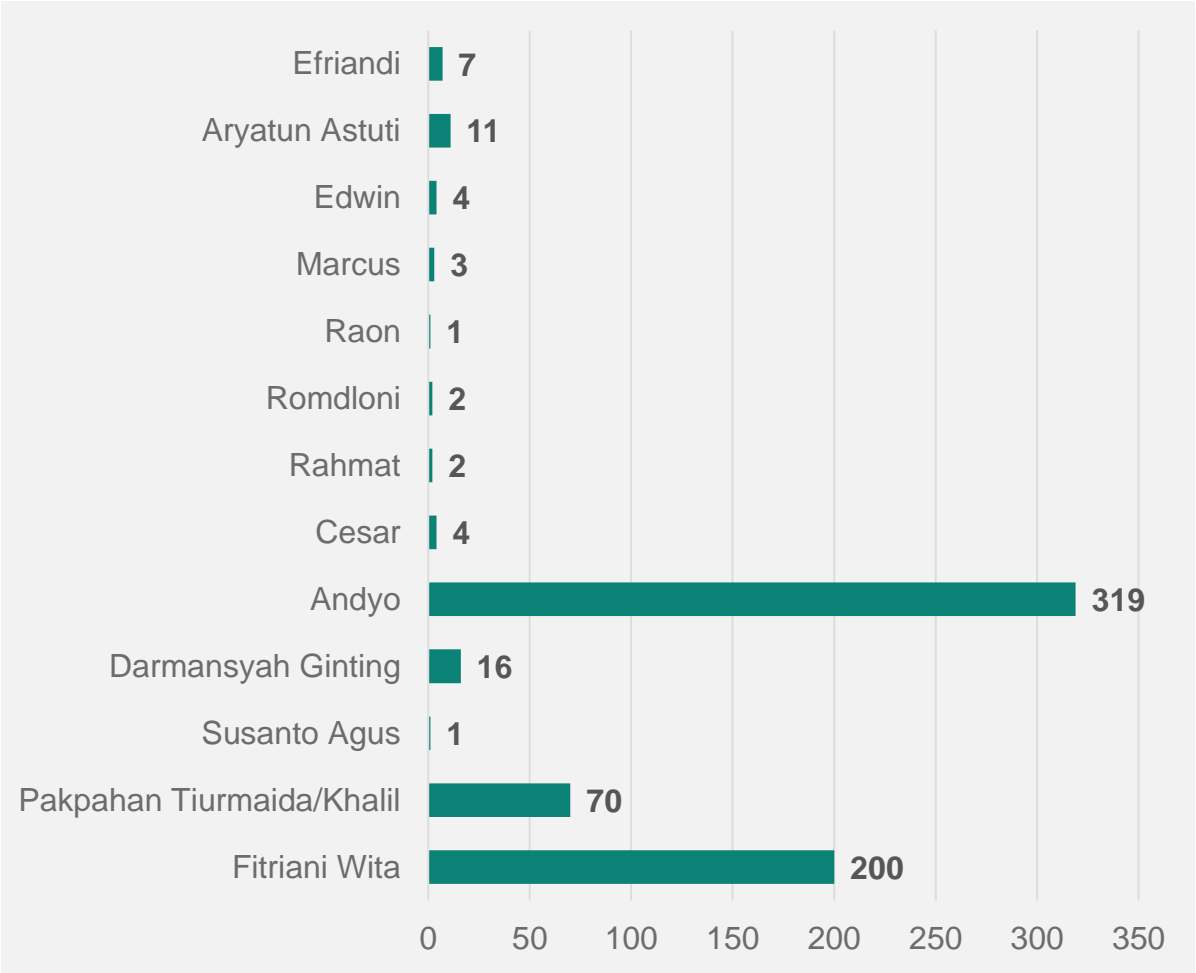
## Owner of Lot with Aging >50 Days



By Process & Lot Owner



By Person Responsible



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