ARIESTA ADIES SUSANTO

Internal Audit Assistant Manager

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Kelurahan Binong, Kecamatan Curug, Kabupaten Tangerang

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PROFESSIONAL SUMMARY

Internal audit professional with 8+ years of progressive experience across retail, hospitality, and healthcare sectors, currently serving as Internal Audit Assistant Manager at PT. Matahari Putra Prima, Tbk. (Hypermart). Proven track record in risk-based audit planning, fraud investigation, internal control evaluation, and business process improvement. Certified Internal Control Specialist and Certified Fraud Investigator Professional with strong analytical capability in translating audit findings into practical, risk-prioritized recommendations. Skilled in leading audit teams, engaging cross-functional stakeholders, and driving audit issue resolution to closure. Forward-thinking and passionate about integrating Generative AI into internal audit practices to enhance data analytics, automate repetitive workflows, and deliver deeper business insights. (Scan the QR code above to see my profile and my portfolio.)

WORK EXPERIENCE

Internal Audit Assistant Manager (General Audit) — **March 2024 – Present**

PT. Matahari Putra Prima, Tbk. (Hypermart)

- Plan and execute risk-based audit engagements across Head Office functions and store operations, developing audit programs aligned with the annual audit plan and prevailing risk assessment.
- Design audit scope, sampling methodology, and testing procedures to evaluate the adequacy and effectiveness of internal controls over key business processes, including purchasing, inventory, and store operations.
- Perform fieldwork including document review, data analytics, walkthroughs, and interviews with process owners to identify control gaps, process inefficiencies, and indicators of fraud or leakage.
- Analyze audit evidence and quantify financial and operational impact of findings, distinguishing root cause from symptom to support corrective action design.
- Prepare clear, well-supported audit reports and present findings and recommendations to the Internal Audit Manager and relevant department heads.
- Monitor and follow up on the implementation of management action plans, escalating overdue or unresolved findings in line with audit governance procedures.

Senior Internal Auditor Officer — **April 2022 – March 2024**

PT. Paramount Enterprise Internasional

- Conducted operational and financial audits across hotel and hospital business units, assessing compliance with company policy, SOPs, and applicable regulatory requirements.
- Evaluated the design and operating effectiveness of internal controls over revenue cycles, procurement, cash handling, and asset management within hospitality and healthcare operations.
- Identified control weaknesses and potential fraud risk areas, performing detailed substantive testing and root-cause analysis to support audit conclusions.
- Drafted comprehensive audit reports summarizing scope, methodology, findings, risk ratings, and actionable recommendations for management.
- Communicated audit results to unit management and tracked remediation progress through structured follow-up reviews.
- Contributed to the continuous improvement of audit work programs based on emerging risks specific to hotel and hospital operating environments.

Internal Audit Supervisor — **July 2017 – April 2022**

PT. Erajaya Swasembada, Tbk.

- Supervised store and branch-level audits across the retail network, ensuring audits were executed in accordance with the approved audit program and audit charter.

- Reviewed compliance with standard operating procedures covering cash management, inventory control, point-of-sale transactions, and asset safeguarding.
- Led and directed a team of auditors during fieldwork, allocating audit tasks, reviewing working papers, and ensuring evidence adequately supported reported findings.
- Consolidated audit results into structured reports, highlighting control deficiencies, financial exposure, and recommended corrective actions for store and area management.
- Monitored the closure of audit findings through follow-up audits, tracking outstanding issues to resolution and reporting recurring exceptions to senior management.
- Supported the onboarding and technical development of junior audit staff, reinforcing audit methodology and documentation standards.

EDUCATION

Universitas Sebelas Maret (Sebelas Maret University) **2012 – 2016**
Bachelor of Development Economics — GPA 3.50

TRAINING & CERTIFICATIONS

Certified Internal Control Specialist (CICS) - Link 21 January 2024
Revolution Mind Indonesia

Certified Fraud Investigator Professional (CFIP) - Link 30 April 2023
Revolution Mind Indonesia

Fishbone Analysis, FMEA, & Bow Tie Analysis as Risk Assessment Tools (ISO 31010 Series) - Link 16 March 2023
Revolution Mind Indonesia

Data Analysis for Internal Auditors - Link 8-9 December 2025
Institute of Internal Auditors Indonesia

SKILLS & LANGUAGES

Soft Skills

- Effective Communication
- Interpersonal Skills
- Integrity
- Critical & Analytical Thinking
- Time Management
- Teamwork & Adaptability
- Continuous Improvement & Learning

Software

- Data Analytics (Power BI, Tableau, ACL, IDEA)
- ERP Systems (SAP, Oracle, MS Dynamics)
- Audit & GRC Software (TeamMate, AuditBoard)
- Generative AI & IDEs (ChatGPT, Antigravity IDE)
- Microsoft Office Suite (Visio, Excel, Word, PPT)

Languages

- Indonesian — Active
- English — Passive