

- | | |
|--|---|
| <ol style="list-style-type: none"> 1. Hubungan afiliasi antara anggota Direksi dengan anggota Direksi lainnya; 2. Hubungan afiliasi antara anggota Direksi dan anggota Dewan Komisaris; 3. Hubungan afiliasi antara anggota Direksi dengan Pemegang Saham Utama dan/atau pengendali; 4. Hubungan afiliasi antara anggota Dewan Komisaris dengan anggota Komisaris lainnya; dan 5. Hubungan afiliasi antara anggota Dewan Komisaris dengan pemegang saham Utama dan/atau pengendali. | <ol style="list-style-type: none"> 1. Affiliation relationship among members of the Board of Directors and fellow members of the Board of Directors; 2. Affiliation relationship between the Board of Directors and the Board of Commissioners members; 3. Affiliation relationship between members of the Board of Directors and the Major and/or controlling Shareholders; 4. Affiliation relationship between members of the Board of Commissioners and other members of the Board of Commissioners; and 5. Affiliation relationship between members of the Board of Commissioners and the Major and/or controlling shareholders. |
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Tabel Hubungan Afiliasi Dewan Komisaris, Direksi, dan Pemegang Saham Utama dan/atau Pengendali

Table of Affiliate Relationship of the Board of Directors, the Board of Commissioners, and Major and/or Controlling Shareholders

Nama Name	Hubungan Keluarga Familial Relationship						Hubungan Keuangan Financial Relationship					
	Dewan Komisaris BoC		Direksi BoD		Pemegang Saham Shareholders		Dewan Komisaris BoC		Direksi BoD		Pemegang Saham Shareholders	
	Ya Yes	Tidak No	Ya Yes	Tidak No	Ya Yes	Tidak No	Ya Yes	Tidak No	Ya Yes	Tidak No	Ya Yes	Tidak No
Direksi Board of Directors												
Akinori Otsu	-	√	-	√	-	√	-	√	-	√	√	-
Nobuhiro Moroo	-	√	-	√	-	√	-	√	-	√	√	-
Pieter Maruli Panjaitan	-	√	-	√	-	√	-	√	-	√	-	√
Ronny	-	√	-	√	-	√	-	√	-	√	-	√
Dewan Komisaris Board of Commissioner												
Keishi Iwamoto	-	√	-	√	-	√	-	√	-	√	√	-
Toshiyuki Mitsui	-	√	-	√	-	√	-	√	-	√	√	-
Nugroho Triko Pramono	-	√	-	√	-	√	-	√	-	√	-	√
Murniaty Santoso	-	√	-	√	-	√	-	√	-	√	-	√
Muliawan Gunadi Kartarahardja	-	√	-	√	-	√	-	√	-	√	-	√

KOMITE-KOMITE DI BAWAH DEWAN KOMISARIS

KOMITE AUDIT

Komite Audit adalah organ pendukung Dewan Komisaris yang dibentuk untuk mendukung efektivitas fungsi pengawasan dan pemberian nasihat yang dilakukan oleh Dewan Komisaris kepada Direksi khususnya terkait proses pelaporan keuangan, pelaksanaan audit dan pengendalian internal, penerapan GCG serta melaksanakan tugas-tugas lainnya yang diberikan oleh Dewan Komisaris. Keberadaan organ Komite Audit di Perseroan telah memenuhi ketentuan POJK No. 55/POJK.04/2015 ("POJK 55/2015") tanggal 23 Desember 2015, tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit.

COMMITTEES UNDER THE BOARD OF COMMISSIONERS

AUDIT COMMITTEE

The Audit Committee is the Company's supporting organ that is formed, is directly responsible to the Board of Commissioners, and is in charge of assisting the Board of Commissioners' supervisory function implementation, especially with regard to the financial reporting process, the implementation of audits and internal control, GCG implementation, and any other tasks assigned by the Board of Commissioners. The Audit Committee's existence in the Company is in accordance with the provisions of POJK No. 55/POJK.04/2015 ("POJK 55/2015") dated December 23, 2015, regarding the Establishment and Guidelines for the Work Implementation of the Audit Committee.



Piagam Komite Audit

Pelaksanaan tugas dan tanggung jawab Komite Audit mengacu pada Piagam Komite Audit yang telah disahkan oleh Dewan Komisaris pada tanggal 31 Maret 2008 dan diperbaharui pada tanggal 6 Mei 2024. Secara garis besar, Piagam ini mengatur hal-hal mengenai komposisi, kriteria keanggotaan, tugas dan tanggung jawab Komite Audit, mekanisme pelaporan audit dan hal lainnya.

Tugas dan Tanggung Jawab Komite Audit

Sesuai dengan isi Piagam Komite Audit Perseroan, Komite Audit memiliki tugas dan tanggung jawab untuk:

1. Melakukan pemantauan dan evaluasi kinerja Satuan Kerja Audit Internal (SKAI);
2. Melakukan penelaahan kesesuaian pelaksanaan audit oleh kantor akuntan publik dengan standar audit;
3. Melakukan pemantauan dan evaluasi kesesuaian laporan keuangan dengan standar akuntansi keuangan;
4. Memberikan rekomendasi mengenai penunjukan akuntan publik dan kantor akuntan publik kepada Dewan Komisaris untuk disampaikan kepada RUPS.
5. Memberikan rekomendasi kepada Dewan Komisaris atas penunjukan Akuntan Publik (AP) dan Kantor Akuntan Publik (KAP), yang mempertimbangkan a) independensi AP, KAP, dan orang dalam KAP, b) ruang lingkup audit c) imbalan jasa audit d) keahlian dan pengalaman AP, KAP dan tim Audit KAP e) metodologi, teknik, dan sarana audit yang digunakan KAP, f) manfaat sudut pandang baru (fresh eye perspectives) yang akan diperoleh melalui penggantian AP, KAP dan tim Audit KAP g) potensi risiko atas penggunaan jasa audit oleh KAP yang sama secara berturut-turut untuk kurun waktu yang cukup panjang, dan h) hasil evaluasi terhadap pelaksanaan pemberian jasa audit atas informasi keuangan historis tahunan pada periode sebelumnya (apabila ada);
6. Melakukan evaluasi terhadap pelaksanaan pemberian jasa audit atas informasi keuangan historis tahunan oleh AP dan atau KAP, yang dilakukan paling sedikit melalui: (i) kesesuaian pelaksanaan audit oleh AP dan/atau KAP dengan standar audit yang berlaku, (ii) kecukupan waktu pekerjaan lapangan, (iii) pengkajian cakupan jasa yang diberikan dan kecukupan uji petik, dan (iv) rekomendasi perbaikan yang diberikan oleh AP dan/atau KAP.
7. Melakukan penelaahan atas informasi keuangan yang akan dikeluarkan Perseroan kepada publik dan/atau pihak otoritas lainnya antara lain laporan keuangan, proyeksi, dan laporan lainnya terkait dengan informasi keuangan Perseroan;

Audit Committee Charter

The Audit Committee's duties and responsibilities are outlined in the Audit Committee Charter, which was ratified by the Board of Commissioners on March 31, 2008 and revised on May 6, 2024. In essence, this charter governs aspects such as composition, membership criteria, Audit Committee duties and responsibilities, audit reporting mechanisms, and other pertinent considerations.

Duties and Responsibilities of the Audit Committee

Based on the Audit Committee Charter's contents and the Company's Articles of Association, the duties and responsibilities of the Audit Committee are as follows:

1. Monitor and evaluate the performance of Internal Audit Work Unit;
2. Review the suitability audit implementation by the public accounting firm with the applicable audit standards;
3. Monitor and evaluate the suitability of financial statement with financial accounting standards;
4. Provide recommendation on the appointment of Public Accountant and Public Accounting Firm to the Board of Commissioners to be delivered during General Shareholders Meeting.
5. Provide recommendations to the Board of Commissioners regarding the appointment of the Public Accountant and/or Public Accounting Firm, that shall consider on a) independence of the Public Accountant, Public Accounting Firm, and its personnel; b) scope of the audit; c) fee/ rewards of audit services; d) expertise and experience of the Public Accountant, Public Accounting Firm, and its personnel; e) methodologies, techniques, and audit facilities used by the Public Accounting Firm; f) the benefits of fresh eye perspectives to be obtained through the replacement of of the Public Accountant, Public Accounting Firm, and Audit Team; g) potential risks by using the same External Auditor for a long time, and h) evaluation results from implementation of historical finance audit in the previous period (if any);
6. Evaluating the implementation of audit services on annual historical financial information by the Public Accountant and/or Public Accounting Firm, which include at the latest the following: (i) conformity of audit implementation with applicable audit standards by the Public Accountant and/or Public Accounting Firm, (ii) adequacy of field work time, (iii) assessment of the scope of services provided and adequacy of tests quotes, and (iv) recommendations for the improvement provided by the Public Accountant and/or Public Accounting Firm;
7. Reviewing the financial information to be published by the Company to the public and / or other authorities such as, financial statements, projections, and other statements relating to the Company's financial information;

8. Melakukan penelaahan atas ketaatan Perseroan terhadap peraturan perundang-undangan yang berhubungan dengan kegiatan Perseroan;
9. Memberikan pendapat independen dalam hal terjadi perbedaan pendapat antara manajemen dan Auditor Eksternal atas jasa yang diberikannya;
10. Menelaah pengaduan yang berkaitan dengan proses akuntansi dan pelaporan keuangan Perseroan;
11. Menelaah dan memberikan saran kepada Dewan Komisaris terkait dengan adanya potensi benturan kepentingan Perseroan; dan
12. Menjaga kerahasiaan dokumen, data dan informasi Perseroan.

Keanggotaan dan Masa Jabatan

Mengacu pada regulasi POJK 55/2015, masa jabatan Komite Audit tidak boleh lebih lama dari masa jabatan Dewan Komisaris. Berikut ini adalah komposisi keanggotaan Komite Audit Perseroan per 31 Desember 2024:

8. Reviewing the Company's adherence to the laws and regulations relating to the Company's activities;
9. Provide independent opinion in the event of disagreements between management and the External Auditor for services rendered;
10. Examine complaints relating to accounting and financial reporting processes of the Company;
11. Reviewing and providing advice to the Board in relation to the potential conflict of interest of the Company; and
12. Maintain confidentiality of data and information of the Company.

Membership and Terms of Office

Referring to Financial Services Authority Regulation No. 55/2015 (POJK 55/2015), the tenure of the Audit Committee, must not exceed the tenure of the Board of Commissioners. The following is the composition of the Company's Audit Committee membership as of December 31, 2024:

No.	Nama Name	Jabatan Position	Rangkap Jabatan Concurrent Position	Dasar Pengangkatan Basis of Appointment	Masa Jabatan Term of Office
1.	Muliawan Gunadi Kartarahardja	Ketua Chairman	Komisaris Independen Independent Commissioner	Rapat Keputusan Dewan Komisaris No. 009/KOM-OTO/IV/2024 Board of Commissioners Meeting Resolutions No. 009/KOM-OTO/IV/2024	15 Mei 2024 – 15 Mei 2029 May 15, 2024 – May 15, 2029
2.	Nena Suhayati	Anggota Member	-	Rapat Keputusan Dewan Komisaris No. 014/KOM-OTO/V/2021 Board of Commissioners Meeting Resolutions No. 014/KOM-OTO/V/2021	15 Desember 2021 – 15 Desember 2026 December 15, 2021 – December 15, 2026
3.	Imam Pramudji	Anggota Member	-	Rapat Keputusan Dewan Komisaris No. 011/KOM-OTO/IV/2022 Board of Commissioners Meeting Resolutions No. 011/KOM-OTO/IV/2022	19 April 2022 – 19 April 2027 April 19, 2022 – April 19, 2027

Profil Keanggotaan Komite Audit

Profil Ketua Komite Audit

Profil lengkap Bapak Muliawan Gunadi Kartarahardja selaku Ketua Komite Audit Perseroan dapat dilihat pada bab Profil Perusahaan, sub-bab Profil Dewan Komisaris, halaman 64-69.

Profil Anggota Komite Audit (Non-Komisaris)

Seluruh anggota Komite Audit Perseroan berstatus Warga Negara Indonesia (WNI). Berikut ini adalah profil lengkap dari masing-masing anggota Komite Audit yang bukan merupakan anggota Dewan Komisaris:

Audit Committee Membership Profile

Profile of the Chairman of the Audit Committee

The full profile of Mr. Muliawan Gunadi Kartarahardja as Chairman of the Company's Audit Committee can be seen in the Company Profile chapter, sub-chapter Profile of the Board of Commissioners, page 64-69.

Profile of Audit Committee Members (Non-Commissioners)

All members of the Company's Audit Committee are Indonesian Citizens (WNI). The following is a complete profile of each member of the Audit Committee who is not a member of the Board of Commissioners:



Nama Name	Usia Age	Riwayat Pendidikan Education History	Riwayat Karier Career History
Nena Suhayati	54 tahun/ years old	Sarjana Muda Akuntansi dari Yayasan Administrasi Indonesia (1992) Bachelor of Accounting from Yayasan Administrasi Indonesia (1992)	• Anggota Komite Audit di PT Oto Multiartha (2016 – Saat ini) • <i>Accounting Department</i> PT Oto Multiartha (1997-2011) • <i>Staff Accounting & Keuangan</i> PT Henanta Sentosa (Kontraktor) (1993-1997) • <i>Staff Accounting</i> Indomobil Group (Mazda) (1992)
Imam Pramudji	57 tahun/ years old	Sarjana Muda Manajemen Perbankan dari STIE Perbanas Jakarta (1989) Bachelor of Banking Management from STIE Perbanas Jakarta (1989)	• Anggota Komite Audit PT Oto Multiartha (2022 – Saat ini) • Anggota Komite Pemantau Risiko PT Oto Multiartha (2021 – Saat ini) • Anggota Komite Pemantau Risiko PT Summit Oto Finance (2021 – Saat ini) • Finance Manager PT Immunotec Profarmasia (Apotek Roxy Group) (2014 – 2020) • Direktur PT Sari Pusaka (Apotek Roxy Group) (2016 – 2017) • <i>HRD Manager</i> PT Kreanova Pharmanet (Apotek Roxy Group) (2014 – 2014) • <i>Audit IT Dept Head</i> PT Oto Multiartha (2008 – 2011) • <i>Research & Development</i> PT Oto Multiartha (2003 – 2008) • <i>TL Coordinator ICU</i> PT Oto Multiartha (2000 – 2003) • Internal Audit Officer & Team Leader ICU (Internal Control Unit) PT Oto Multiartha (1999 – 2000) • <i>Administration Head</i> PT Oto Multiartha (1996 – 1999) • <i>Collection Head</i> PT Oto Multiartha (1995 – 1996) • <i>Supporting & AR Control</i> PT Oto Multiartha (1995 – 1996) • <i>Accounting Staff</i> Bank Tamara (1994 – 1995) • <i>Accounting Staff</i> Bank Shinta (1993 – 1994) • <i>Accounting Staff & System Operator Computer Bank Summa</i> (1989 – 1993)

Independensi Komite Audit

Keanggotaan Komite Audit bersifat independen sehingga Anggota Komite diharapkan mampu menjalankan peran pengawasan dan memberikan pendapat profesional secara bebas sesuai dengan etika profesionalnya tanpa memihak kepada siapa pun karena tidak adanya benturan kepentingan. Salah satu upaya Perseroan dalam menjaga kualitas independensi Komite Audit adalah dengan menempatkan Komisaris Independen sebagai ketua Komite Audit. Selain itu, Perseroan juga memastikan seluruh anggota Komite Audit tidak memiliki hubungan afiliasi dengan manajemen Perseroan. Kualifikasi independensi dari anggota Komite Audit harus memenuhi kriteria sebagai berikut:

Audit Committee Independence

The Audit Committee is independent, so Committee Members must fulfill their supervisory roles and provide professional opinions impartially, in accordance with their professional ethics, without favoring any party due to the absence of conflicts of interest. One of the Company's efforts to maintain the Audit Committee's independence is to appoint an Independent Commissioner as Chairperson of the Audit Committee. Furthermore, the Company ensures that no Audit Committee members have any affiliated relationships with the Company's management. Audit Committee members' qualifications for independence must meet the following criteria:

Pernyataan Statement	Muliawan Gunadi K.	Nena Suhayati	Imam Pramudji
Tidak mempunyai hubungan Afiliasi dengan anggota Dewan Komisaris, anggota Direksi, atau Pemegang Saham Utama Perseroan. Has no affiliation with members of the Board of Commissioners, members of the Board of Directors, or the Company's Major Shareholders.	✓	✓	✓
Bukan merupakan orang dalam Kantor Akuntan Publik, Kantor Konsultan Hukum, Kantor Jasa Penilai Publik atau pihak lain yang memberi jasa asuransi, jasa non-asuransi, jasa penilai dan/atau jasa konsultasi lain kepada Perseroan dalam waktu 6 (enam) bulan terakhir. Not a person who works in a Public Accounting Firm, Legal Consulting Firm, Public Appraisal Service Office or other party that providing insurance services, non-insurance services, appraisal services and/or other consulting services to the Company within the last 6 (six) months.	✓	✓	✓
Bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan, atau mengawasi kegiatan Perseroan dalam waktu 6 (enam) bulan terakhir. Not a person who works or has the authority and responsibility to plan, lead, control, or supervise the activities of the Company within the last 6 (six) months.	✓	✓	✓

Pernyataan Statement	Muliawan Gunadi K.	Nena Suhayati	Imam Pramudji
Secara pribadi maupun atas nama keluarga tidak mempunyai saham langsung maupun tidak langsung pada Perseroan. He/she personally or on behalf of his/her family does not own shares directly or indirectly in the Company.	√	√	√
Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Perseroan. Has no business relationship either directly or indirectly related to the Company's business activities.	√	√	√
Tidak memiliki jabatan lain yang dapat menimbulkan benturan kepentingan terkait dengan jabatan di Perseroan. Do not have other positions that may cause a conflict of interest related to positions in the Company.	√	√	√

Rapat Komite Audit

Kebijakan Rapat

Komite Audit wajib menyelenggarakan rapat secara berkala sekurang-kurangnya 1 (satu) kali dalam 3 (tiga) bulan atau 4 (empat) kali dalam setahun. Kebijakan rapat Komite Audit telah diatur dalam Piagam Komite Audit dan sudah selaras dengan ketentuan pasal 13 POJK 55/2015.

Frekuensi dan Tingkat Kehadiran

Sepanjang 2024, Komite Audit telah melaksanakan 4 (empat) kali rapat internal dengan uraian sebagai berikut:

Audit Committee's Meeting

Meeting Policy

The Audit Committee is required to meet at least once every 3 (three) months, for a total of 4 (four) times per year. The Audit Committee's meeting policy is outlined in the Audit Committee Charter and complies with Article 13 of Financial Services Authority Regulation No. 55/2015 (POJK 55/2015).

Frequency and Attendance Level

Throughout 2024, the Audit Committee held 4 (four) internal meetings, with the following details:

Nama Name	Jabatan Position	Jumlah Pertemuan Number of Meetings	Kehadiran Attendance	Tingkat Kehadiran (%) Attendance Rate (%)
Muliawan Gunadi Kartarahardja	Ketua Chairman	4	4	100
Nena Suhayati	Anggota Member	4	4	100
Imam Pramudji	Anggota Member	4	4	100

Laporan Pelaksanaan Tugas Komite Audit Tahun 2024

Selama tahun 2024, Komite Audit telah melaksanakan tugas dan tanggung jawab sesuai dengan pokok-pokok Komite Audit, antara lain sebagai berikut:

- Melakukan penelaahan atas laporan-laporan keuangan Perseroan, termasuk di antaranya Laporan Keuangan Tahun Buku 2023 dan Laporan Tengah Tahunan untuk Periode Tahun Buku 2024;
- Melakukan evaluasi kinerja Kantor Akuntan Publik Siddharta Widjaja & Rekan untuk pelaksanaan audit Laporan Keuangan tahun buku 2023;
- Memberikan rekomendasi kepada Dewan Komisaris mengenai penunjukan Kantor Akuntan Publik Siddharta Widjaja & Rekan sebagai Auditor Independen;
- Melakukan penelaahan atas pelaksanaan pemeriksaan oleh Satuan Kerja Audit Internal dan mengawasi pelaksanaan tindak lanjut oleh Direksi atas temuan Satuan Kerja Audit Internal;

Report on the Implementation of the Audit Committee's Duties for 2024

During 2024, the Audit Committee has conducted its duties and responsibilities in accordance with the main points of the Audit Committee, including the following:

- Reviewed the Company's financial reports, including Financial Report for the 2023 Fiscal Year and Mid-Annual Report for the 2024 Fiscal Year Period;
- Evaluated the performance of the Public Accounting Firm of Siddharta Widjaja & Partners for the audit of the Financial Statements for the 2023 financial year;
- Provided recommendations to the Board of Commissioners regarding the appointment of the Public Accounting Firm of Siddharta Widjaja & Partners as Independent Auditor;
- Reviewed the investigation conducted by the Internal Audit Unit and supervised the follow-up actions by the Board of Directors on the findings of the Internal Audit Unit;



- Melakukan evaluasi laporan audit internal; dan
- Melakukan evaluasi laporan Anti-Fraud.

- Evaluated the internal audit report; and
- Evaluated Anti-Fraud reports.

Program Pengembangan Kompetensi Komite Audit Tahun 2024

Audit Committee Competency Development Program for 2024

Nama Name	Jabatan Title	Tanggal Date	Penyelenggara Organizer	Workshop/Training/Seminar
Muliawan Gunadi Kartarahardja	Ketua Komite Audit Chairperson of Committee Audit	22 Februari 2024 February 22, 2024	OJK	Online Seminar "Economic and Financial Outlook for 2024"
		7 Maret 2024 March 7, 2024	OJK	Online Seminar "Artificial Intelligence Changes the Face of Financial Sector"
		2 Mei 2024 May 2, 2024	OJK	Online Seminar "How To Prevent Accounting Fraud in Financial Sector"
		27 Juni 2024 June 27, 2024	OJK	Online Seminar "The Role of Innovative Credit Scoring (ICS) in Enhancing Access to Financing"
Imam Pramudji	Anggota Komite Audit Member of Committee Audit	15 Februari 2024, February 15, 2024	OJK	The Role of the P2SK Law in Providing a Deterrent Effect for Illegal Financial Services Actors
		29 Februari 2024, February 29, 2024	OJK	Strategies to Prevent Cyber Attacks
		7 Maret 2024, March 7, 2024	OJK	Artificial Intelligence Changes The Face Of Financial Sector
		21 Maret 2024, March 21, 2024	OJK	Strategies to Accelerate Islamic Finance Market Share
		28 Maret 2024, March 28, 2024	OJK	The Role of Indonesia's Taxonomy for Sustainable Finance in Driving the Energy Transition Towards NZE Indonesia
		27 Juni 2024, June 27, 2024	OJK	The Role of Innovative Credit Scoring (ICS) in Improving Access to Funding
		4 Juli 2024, July 4, 2024	OJK	How to Mitigate Transition and Physical Risks in the Financial Sector
		25 Juli 2024, July 25, 2024	OJK	Driving Corporate Performance Through Artificial Intelligence
		8 Agustus 2024, August 8, 2024	OJK	Market Conduct Implementation Strategy to Build Trust and Improve Financial Services Industry Performance
		12 September 2024, September 12, 2024	OJK	The Future of Data Analytics in the Financial Industry Trends and Innovation
		26 September 2024, September 26, 2024	OJK	UNEP FI Climate Mitigation Journey (CMJ)

KOMITE NOMINASI DAN REMUNERASI

Komite Nominasi dan Remunerasi adalah organ pendukung yang dibentuk oleh Dewan Komisaris untuk membantu pelaksanaan tugas dan tanggung jawab Dewan Komisaris terkait pemberian rekomendasi atas nominasi dan remunerasi anggota Dewan Komisaris, Direksi, dan anggota komite-komite di tingkat Dewan Komisaris sesuai dengan prinsip-prinsip GCG. Dalam melaksanakan tugasnya, Komite Nominasi dan Remunerasi wajib bertindak independen dan mempertanggungjawabkannya kepada Dewan Komisaris.

NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee is one of the Board of Commissioners' supporting organ that is established to assist the execution of the Board of Commissioners' duties and responsibilities in relation to providing recommendations on the nomination and remuneration for members of the Board of Commissioners, Board of Directors, and members of committees under the Board of Commissioners in accordance with GCG principles. In carrying out its duties, the Nomination and Remuneration Committee is required to act independently and be accountable to the Board of Commissioners.