



## AUDITOR EKSTERNAL

### External Auditor

Auditor Eksternal bertanggung jawab kepada Pemilik Modal dan harus bebas dari pengaruh Dewan Pengawas, Direksi dan pihak yang berkepentingan di Perum LPPNPI (stakeholders) untuk menjamin independensi pendapat yang diberikan. Selain itu, untuk menjaga independensi:

1. Auditor Eksternal tidak boleh memberikan jasa lain di luar audit selama periode audit.
2. Auditor Eksternal tidak boleh mempunyai kepentingan keuangan yang material langsung maupun tidak langsung atau hubungan bisnis dengan Perusahaan.
3. Auditor Eksternal tidak boleh melakukan pembatasan audit sesuai dengan peraturan dan ketentuan yang berlaku.

Auditor Eksternal wajib memberitahu Pemilik Modal, Direksi, Dewan Pengawas dan/atau SPI bila menemukan kejadian atau indikasi pelanggaran terhadap peraturan perundangundangan yang berlaku dan hal-hal yang dapat membahayakan keadaan keuangan perusahaan selambat-lambatnya 7 (tujuh) hari kerja.

Berdasarkan keputusan Rapat Pembahasan Bersama tahun 2017 tentang Persetujuan Penetapan Kantor Akuntan Publik (KAP), maka Perusahaan memberikan wewenang kepada KAP Djoko, Sidik & Indra untuk melaksanakan audit Laporan Keuangan dan Laporan Program Kemitraan dan Bina Lingkungan (PKBL) Perum LPPNPI Tahun buku 2017. Rincian Penugasan kepada KAP tersebut meliputi Laporan audit atas laporan Keuangan Tahun Buku 2017, Laporan hasil evaluasi kinerja, Laporan atas audit kepatuhan terhadap perundang-undangan dan pengendalian internal, Laporan Auditor Independen atas Audit Laporan Keuangan PKBL.

*The External Auditor shall be responsible to the Capital Owner and shall be freed from the influence of the Board of Commissioners, the Board of Directors and interested parties in Perum LPPNPI (stakeholders) to ensure the independence of the opinion provided. In addition, to maintain independence:*

1. *The External Auditor shall not provide any other services outside audit during audit period.*
2. *The External Auditor should not have a material financial interest directly or indirectly or in a business relationship with the Company.*
3. *The External Auditor shall not limit the audit in accordance with the rules and applicable terms.*

*The External Auditor shall notify the Capital Owner, the Board of Directors, the Board of Commissioners and/or Internal Audit Unit (SPI) if it finds any incidents or indications of violation of applicable laws and regulations and matters which may compromise the financial condition of the Company at the latest within 7 (seven) working days.*

*Based on the decision of Joint Discussion Meeting of 2017 regarding Approval for the Determination of Public Accounting Firm, the Company grants authority the Public Accounting Firm of Djoko, Sidik & Indra to audit the Financial Statements and Report of Partnership and Community Development Program of Perum LPPNPI for the 2017 Fiscal Year. Details on the assignment to the Public Accounting Firm cover the audit report on the financial statements of 2017 fiscal year, Report of performance evaluation results, Report of audit on compliance with the prevailing laws and regulations and internal control, and Independent Auditor Report of the Audit on PKBL Financial Statements.*

Tahun Buku / Fiscal Year	KAP (Kantor Akuntan Publik) / Public Accounting Firm	Biaya / Fee
2013	KAP S. Mannan, Ardiansyah & Rekan	
	Laporan audit atas laporan keuangan Tahun Buku 2013, Laporan hasil evaluasi kinerja, Laporan atas audit kepatuhan terhadap perundang-undangan dan pengendalian internal <i>Audit report on the financial statements of 2013 fiscal year, Report of performance evaluation results, Report of audit on compliance with the prevailing laws and regulations and internal control</i>	Rp707.340.150
2014	KAP S. Mannan, Ardiansyah & Rekan	
	Penyajian kembali Laporan Keuangan Tahun Buku 2013, Laporan audit atas laporan keuangan Tahun Buku 2014, Laporan hasil evaluasi kinerja, Laporan atas audit kepatuhan terhadap perundang-undangan dan pengendalian internal. <i>Restatement of financial statements of 2013 fiscal year, Audit report on the financial statements of 2014 fiscal year, Report of performance evaluation results, Report of audit on compliance with the prevailing laws and regulations and internal control</i>	Rp998.086.833
2015	KAP Djoko, Sidik dan Indra	
	Laporan audit atas laporan keuangan Tahun Buku 2015, Laporan hasil evaluasi kinerja, Laporan atas audit kepatuhan terhadap perundang-undangan dan pengendalian internal, Laporan Auditor Independen atas Audit Laporan Keuangan, Program Kemitraan dan Bina Lingkungan 2015 <i>Audit report on the financial statements of 2015 fiscal year, Report of performance evaluation results, Report of audit on compliance with the prevailing laws and regulations and internal control, Independent Auditor Report of the Audit on PKBL Financial Statements of 2015</i>	Rp735.515.000
2016	KAP Djoko, Sidik dan Indra	
	Laporan audit atas laporan keuangan Tahun Buku 2016, Laporan hasil evaluasi kinerja, Laporan atas audit kepatuhan terhadap perundang-undangan dan pengendalian internal, Laporan Auditor Independen atas Audit Laporan Keuangan, Program Kemitraan dan Bina Lingkungan 2016. <i>Audit report on the financial statements of 2016 fiscal year, Report of performance evaluation results, Report of audit on compliance with the prevailing laws and regulations and internal control, Independent Auditor Report of the Audit on PKBL Financial Statements of 2016</i>	Rp735.515.000
2017	KAP Djoko, Sidik dan Indra	
	Laporan audit atas laporan keuangan Tahun Buku 2017, Laporan hasil evaluasi kinerja, Laporan atas audit kepatuhan terhadap perundang-undangan dan pengendalian internal, Laporan Auditor Independen atas Audit Laporan Keuangan, Program Kemitraan dan Bina Lingkungan 2017. <i>Audit report on the financial statements of 2017 fiscal year, Report of performance evaluation results, Report of audit on compliance with the prevailing laws and regulations and internal control, Independent Auditor Report of the Audit on PKBL Financial Statements of 2017</i>	Rp789.933.457

