

AKUNTAN PUBLIK

Public Accountant



Kantor Akuntan Publik (KAP) Rama Wendra (McMillan Woods) ditunjuk sebagai KAP yang melakukan audit beberapa laporan AirNav untuk tahun buku 2019. Penunjukan KAP Rama Wendra berdasarkan keputusan Rapat Pembahasan Bersama (RPB) 2019 mengenai Persetujuan Penetapan Kantor Akuntan Publik (KAP) No. S-71MBU/10/2019.

Dalam melakukan tugas, KAP bertindak secara independen dari pengaruh Dewan Pengawas, Direksi, maupun pemangku kepentingan lain di Perusahaan. Beberapa hal yang dilakukan akuntan publik dalam memastikan independensinya seperti:

1. Tidak diperbolehkan memberikan jasa selain audit selama periode audit;
2. Tidak diperbolehkan untuk memiliki kepentingan keuangan yang material atau hubungan bisnis dengan Perusahaan, baik secara langsung maupun tidak langsung;
3. Tidak diperbolehkan membatasi audit sesuai dengan peraturan dan ketentuan yang berlaku.

Apabila ditemukan kejadian atau indikasi pelanggaran perundang-undangan dan/atau hal-hal yang dianggap membahayakan keuangan Perusahaan atau terindikasi melanggar peraturan maupun undang-undang, auditor eksternal wajib melaporkan keadaan tersebut kepada pemegang saham, Direksi, Dewan Pengawas, dan/atau fungsi Sistem Pengendalian Internal (SPI) dalam kurun waktu tujuh hari kerja.

Selama tahun 2019, KAP Rama Wendra bertugas mengaudit laporan audit atas

Public Accountant Office (KAP) Rama Wendra (McMillan Woods) has been appointed as the public accountant office in charge of auditing a number of AirNav reports for book year 2019. Appointment of KAP Rama Wendra was based on the decision of Joint Discussion Meeting (RPB) 2019 on Agreement on Decision on Public Accountant Office (KAP) No. S-71MBU/10/2019.

In conducting their task, KAP acted independently of any influence that might be wielded by the Supervisory Board, Board of Directors, or other stakeholders within the Company. To ensure their independence, the public accountant is:

1. Forbidden from providing services other than auditing throughout the audit period;
2. Forbidden from having material financial interest or business relations with the Company, either directly or indirectly;
3. Forbidden from limiting audit according to applicable rules and regulations.

In the event of discovery of an incident or indication of violation of law and/or affairs that may be construed as endangering Company finances or indicative of legal infringement, the external auditor is under the obligation to report the situation to the shareholders, Board of Directors, Supervisory Board, and/or Internal Control System (SPI) within seven work days.

In 2019, KAP Rama Wendra was tasked with auditing reports on audit on finances,



laporan keuangan, laporan hasil evaluasi kinerja, laporan atas audit kepatuhan terhadap perundang-undangan dan pengendalian laporan, dan laporan auditor independen atas audit Laporan Keuangan PKBL.

performance evaluation, compliance with rules and regulation, reporting control, and independent auditor report on audit on Partnership and Community Development (PKBL) Financial Report.

| Tahun Buku Book Year | Kantor Akuntan Publik (KAP) Public Accountant Office (KAP) | Jasa Services | Biaya Expenses |
|-------------------------|---|--|-------------------|
| 2015 | KAP Djoko, Sidik and 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 of financial statements for Book Year 2015; report of performance evaluation; report on audit of compliance with rules and regulation and internal monitoring; Independent Auditor Report on Audit of Financial Statements of Partnership and Community Development Program 2015.</i> | Rp735.515.000 |
| 2016 | KAP Djoko, Sidik and 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 of financial statements for Book Year 2016; report of performance evaluation; report on audit of compliance with rules and regulation and internal monitoring; Independent Auditor Report on Audit of Financial Statements of Partnership and Community Development Program 2016.</i> | Rp735.515.000 |
| 2017 | KAP Djoko, Sidik and 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 of financial statements for Book Year 2017; report of performance evaluation; report on audit of compliance with rules and regulation and internal monitoring; Independent Auditor Report on Audit of Financial Statements of Partnership and Community Development Program 2017.</i> | Rp789.933.457 |
| 2018 | KAP Djoko, Sidik and Indra | Laporan audit atas laporan keuangan Tahun Buku 2018, 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 2018. <i>Audit of financial statements for Book Year 2018; report of performance evaluation; report on audit of compliance with rules and regulation and internal monitoring; Independent Auditor Report on Audit of Financial Statements of Partnership and Community Development Program 2018.</i> | Rp1.144.357.500 |
| 2019 | KAP Rama Wendra | Laporan audit atas laporan keuangan Tahun Buku 2019, 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 2019. <i>Audit of financial statements for Book Year 2019; report of performance evaluation; report on audit of compliance with rules and regulation and internal monitoring; Independent Auditor Report on Audit of Financial Statements of Partnership and Community Development Program 2019</i> | Rp898.535.000 |