BWP
Budiman, Wawan, Pamudji & Rekan
Registered Public Accountants
License Number : Head Office No. 590/KM.I/2007
Branch Office No. 719/KM.I/2007

Independent member of
EuraAuditInternational
ASSOCIATION OF INDEPENDENT FIRM

INDEPENDENT AUDITORS' REPORT

No. 002/KP/LeIP-BA/II/2018

To The Management Of
Yayasan Lembaga Kajian Advokasi Untuk Independensi Peradilan (LeIP)

We have audited the accompanying financial statements of Yayasan Lembaga Kajian Advokasi Untuk Independensi Peradilan (LeIP), which comprise the statement of financial position as of December 31, 2015, and the statement of activity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of such financial statements in accordance with Financial Accounting Standards Entity Without Public Accountability, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on such financial statements based on our audit. We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether such financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Yayasan Lembaga Kajian Advokasi Untuk Independensi Peradilan (LeIP) as at December 31, 2015 and its financial performance and cash flows for the year then ended, in accordance with Financial Accounting Standards Entity Without Public Accountability.

Berson Antadaya, CPA
Public Accountant License No : AP. 0978
Jakarta, February 9, 2018