TeguhHeru & Rekan
Registered Public Accountants
Business Consultant

Member firm of ABACUS WORLDWIDE

No: 038/LA-THR/IX/2019

INDEPENDENT AUDITOR'S REPORT

Board of Caretaker
Yayasan Lembaga Kajian Dan Advokasi Independensi Peradilan (LeIP)
Jakarta

We have audited the Financial Position Report of the Yayasan Lembaga Kajian Dan Advokasi Independensi Peradilan (LeIP) for the period ending December 31, 2018 and the Activity Report and Cash Flow Report for the year ended on that date, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Board of Caretaker is responsible for the preparation and fair presentation of these financial statements in accordance with Financial Accounting Standards Guidelines No. PSAK. 45 (Revised 2015) and Government of Indonesia Regulations,, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these 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 the 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 risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers 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 attached financial statements present fairly, in all material respects, the financial position of the Yayasan Lembaga Kajian Dan Advokasi Independensi Peradilan (LeIP) for the period ending December 31, 2018, as well as financial performance and cash flow for the year ending on that date accordingly with Financial Accounting Standards in Indonesia.

Jakarta,
September, 24 2019

REGISTERED PUBLIC ACCOUNTANT

Priatama Wisudana, CA CPA
License of Public Accountant No. AP.0176