

# **REQUIREMENTS FOR PUBLIC ACCOUNTANT AT PUBLIC ACCOUNTANT OFFICE EXERCISING AUDIT ON STATE FINANCE**

**(Regulation of Financial Audit Body of R.I  
Number 1 Year 2016, dated March 28, 2016)**

WITH THE BLESSING OF THE ONE AND ONLY GOD  
FINANCIAL AUDIT BODY OF THE REPUBLIC OF INDONESIA,

**Considering:**

- a. that Public Accountant working at Public Accountant Office auditing management and accountability over State Finance shall be Public Accountant taking office at Public Accountant Office as determined by BPK;
- b. that Decision of Financial Audit Body Number 10/K/I-XIII.2/7/2008, concerning requirements on Public Accountant and Public Accountant Office conducting Audit of State Finance no longer conform the organizational need and the progress of law so that it needs to be amended;
- c. that based on the consideration referred to in letter a and letter b, it is necessary to establish Regulation of Financial Audit Body concerning requirements on Public Accountant at Public Accountant Office by conducting Audit on State Finance;

**In view of:**

1. Law Number 15 Year 2004, concerning Audit of Management and Accountability of State Finance (Statute Book of the Republic of Indonesia Year 2004 Number 66, Supplement to Statute Book of the Republic of Indonesia Number 4400);
2. Law Number 15 Year 2006, concerning Financial Audit Body (Statute Book of the Republic of Indonesia Year 2006 Number 85, Supplement to Statute Book of the Republic of Indonesia Number 4654);
3. Law Number 5 Year 2011, concerning Public Accountant (Statute Book of the Republic of Indonesia Year

2011 Number 51, Supplement to Statute Book of the Republic of Indonesia Number 5215);

4. Government Regulation Number 20 Year 2015, concerning Public Accountant Practice (Statute Book of the Republic of Indonesia Year 2015 Number 79, Supplement to Statute Book of the Republic of Indonesia Number 5690);
5. Decision Letter of Financial Audit Body Number 31/SK/I-VIII.3/8/2006, concerning procedure for establishing Regulation, Decision and Manuscript of Financial Audit Body of the Republic of Indonesia;
6. Regulation of Financial Audit Body Number 1 Year 2007, concerning Standard for Auditing State Finance (Statute Book of the Republic of Indonesia Year 2007 Number 42, Supplement to Statute Book of the Republic of Indonesia Number 4707);
7. Regulation of Financial Audit Body Number 1 Year 2008, concerning Utilization of Auditor and/or Expert from other than the Financial Audit Body (Statute Book of the Republic of Indonesia Year 2008 Number 45);

## DECIDES :

To stipulate:

REGULATION OF FINANCIAL AUDIT BODY CONCERNING REQUIREMENTS ON PUBLIC ACCOUNTANT AT  
PUBLIC ACCOUNTANT OFFICE CONDUCTING AUDIT ON STATE FINANCE.

## CHAPTER I

### GENERAL PROVISION

#### Article 1

What is meant in this Regulation of BPK by:

1. State Finance shall be all State rights and obligations that may be valued in money, and all matters either in the form of property that may constitute State's property that pertains to implementation of rights and obligations.

2. Public Accountant shall be any person that has obtained license to provide service as governed in Law Number 5 Year 2011, concerning Public Accountant.
3. Public Accountant Registered at BPK shall be Public Accountant working at Public Accountant Office that has been registered at BPK and complies with requirements stipulated by BPK.
4. Public Accountant Office hereinafter referred to as KAP shall be any business entity duly established based on the provisions in the statutory regulation and having obtained business license based on the provisions of Law Number 5 Year 2011 concerning Public Accountant.
5. KAP Registered at BPK shall be KAP that complies with requirements stipulated by BPK and obtains Registration Certificate from BPK.
6. Associate shall be associate of KAP in the form of business association.
7. Professional Auditor shall be professional Auditor registered as employee at KAP and is reported in KAP's activity at the Ministry of Finance.
8. Standard Audit of State Finance hereinafter referred to as SPKN shall be benchmark for conducting Audit on the management and accountability of State Finance.
9. Guideline for Management Audit hereinafter referred to as PMP shall be reference for BPK and implementation thereof in conducting Audit on management and accountability of State Finance covering phases of Audit plan, Audit, and reporting of Audit supported by Quality Management System and comprehensive documentation to accomplish quality of Audit that conforms the benchmark.
10. BPK Code of Ethics shall be norms that must be complied with by every member of BPK, Auditor, and other operating parties of BPK during the course of carrying out its duty to preserve honor, image, and credibility of BPK.

11. Education Program shall be planned activity of Public Accountant and Professional Auditor auditing State Finance in have competence according to the standard and qualification as Auditor of State Finance as stipulated by BPK.
12. Education Certification shall be education for Public Accountant and Professional Auditor on Audit on management and accountability of State Finance exercised by BPK.
13. Continuous Professional Education shall be professional education and/or professional training for Public Accountant and Professional Auditor for the purpose of preserving competence.
14. Supervisor shall be Public Accountant and Professional Auditor exercising supervisory on implementation of Audit.

## CHAPTER II

### AUDIT ON STATE FINANCE BY PUBLIC ACCOUNTANT AT PUBLIC ACCOUNTANT OFFICE

#### Article 2

- (1) BPK may appoint Public Accountant at KAP to conduct audit on State Finance working for and in the name of BPK.
- (2) Other party other than BPK may appoint KAP to conduct Audit on State Finance based on the provisions in the statutory regulation.
- (3) Other party referred to in paragraph (2) shall be obliged to submit Report on the result of Audit (LHP) to BPK.

#### Article 3

KAP conducting Audit on State Finance shall be KAP that is registered at BPK.

### CHAPTER III REQUIREMENTS

#### Article 4

The requirements on KAP for registration at BPK shall be as follows:

- a. has at least one (1) Public Accountant and two (2) Professional Auditors holding Certificate on Educational Program pertaining to management and accountability of State Finance;
- b. is willing to be evaluated by the relevant BPK on:
  1. administrative requirement as KAP that is registered at BPK; and
  2. implementation and result of Audit conducted by KAP.
- c. submit application using the format as set forth in ATTACHMENT-I constituting inseparable part of this Regulation supported by the documents below:
  1. photocopy of Business License as KAP from the Minister of Finance that has been legalized;
  2. photocopy of Obligatory Taxpayer Identification Number (NPWP) of KAP;
  3. organizational chart showing that in conducting Audit, Public Accountant shall apply at least two (2) controlling ladders or supervisory level, namely Public Accountant that is accountable (partner in charge) and Medium level Supervisory exercising supervision on Audit in conducting Audit; and
- d. Statement Letter duly stamped stating that KAP is ready to be evaluated BPK using the format as set forth in ATTACHMENT-II constituting inseparable part of this Regulation.

#### Article 5

The required document to be provided by Public Accountant shall be as referred in Article 4 letter a:

- a. curriculum vitae;
- b. photocopy of License to Practice from the Minister of Finance;
- c. photocopy of NPWP;
- d. photocopy of Educational Certificate for Audit of State Finance for Public Accountant level;
- e. Statement Letter duly stamped using the format as set forth in ATTACHMENT-III constituting inseparable part of this Regulation covering:

1. Public Accountant has never been prosecuted criminal imprisonment by Court judgement that has permanent legal power for committing criminal act subject to five (5) year or more imprisonment;
2. commitment to participate in Advanced Professional Education on Accountancy on State Finance, and Audit on Public sector;
3. report to BPK in the presence of criminal matter in conducting Audit on State Finance; and
4. comply with SPKN, PMP, Professional Code of Ethiques, BPK Code of Ethiques, and other provisions in the statutory regulation;
- f. written recommendation (original) from Public Accountant Professional Association recognized by the Government.

#### Article 6

Required documents that must be provided by Professional Auditor referred to in Article 4 letter a:

- a. curriculum vitae;
- b. NPWP;
- c. photocopy of Educational Certificate on Audit of State Finance;
- d. Statement Letter duly stamped using the format as set forth in ATTACHMENT-IV constituting inseparable part of this Regulation covering
  1. Professional Auditor has never been criminally imprisoned by Court Judgment that has permanent legal power for committing criminal act that is subject to five (5) years or more imprisonment;
  2. ready to participate in Advanced Education on Accountancy, State Finance, and Audit of Public sector;
  3. report to BPK in the presence of criminal matter in conducting Audit on State Finance; and
  4. comply with SPKN, PMP, Professional Code of Ethiques, BPK Code of Ethiques, and other provisions in the statutory regulation;

- e. Statement Letter duly stamped from KAP Management stating Professional Auditor shall be Professional Auditor at KAP having submitted application to be registered at BPK using the format as set forth in ATTACHMENT-V constituting inseparable part of this Regulation.

#### Article 7

KAP Branch wishes to register KAP at BPK after having complied with the provisions as governed in Article 4, Article 5, and Article 6.

### CHAPTER IV

#### STIPULATION OF REGISTERED KAP AT BPK

##### Article 8

- (1) BPK shall verify the completeness and authenticity of the application to become Registered KAP at BPK as governed in Article 4, Article 5, and Article 6.
- (2) BPK may make clarification on completeness and authenticity of the documents to KAP submitting application to become KAP that is registered at BPK.

##### Article 9

- (1) BPK shall issue Registration Certificate to KAP that complies with the format as set forth in ATTACHMENT-VI constituting inseparable part of this Regulation.
- (2) The Registration Certificate referred to in paragraph (1) must be copied to the Minister Finance, Minister of State-owned Business Entity, Minister of Home Affairs, and Professional Public Accountants Association recognized by the Government.
- (3) BPK shall announce that KAP is registered at BPK in BPK's website supported by information on Public Accountant and Professional Auditor.

##### Article 10

- (1) Change of data and information on KAP that is registered at BPK must be notified in writing by the KAP concerned to BPK supported by supporting document as governed in Article 4, Article 5, and Article 6.

- (2) Failure to notify such change to BPK as referred to in paragraph (1), BPK shall exclude KAP from KAP that is registered at BPK.

## CHAPTER V

### EDUCATIONAL PROGRAM FOR PUBLIC ACCOUNTANT AND PROFESSIONAL AUDITOR

#### Article 11

- (1) Educational Program for Public Accountant and Professional Auditor covers:
- a. Educational Certificate; and
  - b. Advanced Professional Education.
- (2) Education charge for Public Accountant and Professional Auditor shall be borne by the Public Accountant and Professional Auditor that has attended the relevant education.
- (3) Further provision on Educational Certificate and Advanced Professional Education as referred to in paragraph (1) shall be governed by Decision of the Secretary General of BPK.

#### Article 12

- (1) Educational Certification diselenggarakan oleh BPK paling sedikit 1 (satu) kali dalam seYear.
- (2) Educational Certification diikuti oleh:
- a. Public Accountant dan Professional Auditor yang belum memiliki sertifikasi pendidikan; and/or
  - b. Public Accountant dan Professional Auditor yang sertifikasinya sudah tidak berlaku lagi.
- (3) Public Accountant dan Professional Auditor yang telah dinyatakan lulus dalam Educational Certification berhak memperoleh sertifikat.

#### Article 13

- (1) Advanced Professional Education diikuti oleh Public Accountant dan Professional Auditor yang telah memiliki sertifikat Educational Certification dari BPK.



- (2) Advanced Professional Education diselenggarakan oleh BPK and/or pihak lain.
- (3) Public Accountant dan Professional Auditor yang mengikuti Advanced Professional Education wajib menyampaikan salinan sertifikat as referred to in paragraph (1) kepada BPK.
- (4) Certificate obtained through Advanced Professional Education shall be declared non-valid if Public Accountant and Professional Auditor fails to comply with the requirements for Advanced Professional Education as referred to in SPKN.
- (5) The requirements to acquire Advanced Professional Certificate shall be obliged to participate in Advanced Professional Academy for two (2) years and shall be obliged to accomplish 80 (eighty) hours academic education on the provisions below:
- a. has at least 20 (twenty) hours of the 80 (eighty) hours Educational Program must be completed in the first year; and
  - b. at least 24 (twenty-four) hours of the 80 (eighty) hours Educational Program must relate to Audit on management and accountability of State Finance.

## CHAPTER VI

### AWARD

#### Article 14

BPK may grant award to Public Accountant, Professional Auditor, and/or KAP conducting Audit on State Finance.

## CHAPTER VII

### ELIMINATION OF PUBLIC ACCOUNTANT AND KAP FROM THE LIST OF PUBLIC ACCOUNTANTS AND KAP THAT IS REGISTERED AT BPK

#### Article 15

BPK shall update database of KAP that is registered at BPK based on the result of evaluation and the information from the Ministry of Finance and Professional Public Accountants Association that has been recog-

nized by the Government.

#### Article 16

KAP that is registered at BPK shall be eliminated from BPK if the result of evaluation evidently state that such KAP fails to comply with the requirements for KAP that is registered at BPK.

#### Article 17

- (1) BPK shall notify in writing the KAP being eliminated from the KAP that is registered at BPK to the KAP concerned, the Minister of Finance and Professional Public Accountants Association recognized by the Government.
- (2) The KAP being eliminated from KAP that is registered at BPK may re-submit application as KAP that is registered at BPK by complying the provisions governed in Article 4, Article 5, and Article

### CHAPTER IX

#### TRANSITIONAL PROVISION

##### Article 18

KAP that is registered as KAP that has been registered at BPK the registration thereof still survive to the extent it complies with the provisions in Regulation.

### CHAPTER X

#### CLOSING PROVISION

##### Article 19

By the time this Regulation takes effect, all Decisions constituting implementing regulation of Decision of Financial Audit Body Number 10/K/X-XIII.2/7/2008, concerning requirements for Public Accountant and Public Accountant Office conducting Audit on State Finance, shall be declared survives to the extent it does not conflicts with the provisions in this Regulation.

##### Article 20

By the time this Regulation comes to force, Decision of Financial Audit Body Number 10/K/I-XIII.2/7/2008,

concerning requirements for Public Accountant and Public Accountant Office conducting Audit of State Finance shall revoke and declared null and void.

**Article 21**

This Regulation comes to force on the date it is enacted.

For public cognizen, this Regulation of BPK shall be announced by placing it in the Statute Book of the Republic of Indonesia.

Stipulated in Jakarta

Dated March 28, 2016

**FINANCIAL AUDIT BODY  
OF THE REPUBLIC OF INDONESIA**

**CHAIRMAN,**

sgd.

**HARRY AZHAR AZIS**

Enacted in Jakarta

Dated March 29, 2016

**MINISTER OF LAW AND HUMAN RIGHTS  
OF THE REPUBLIC OF INDONESIA,**

sgd.

**YASONNA H. LAOLY**

**STATUTE BOOK OF THE REPUBLIC OF INDONESIA**

**YEAR 2016 NUMBER 56**

**Note from Editor:**

- Due to tehcnical reason no ATTACHMENT is provided herein.

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