

A Step-by-Step Guide to Registering an Independent Audit Report

Based on Circular Letter of Ministry of Finance
No. SE-6/PPPK/2024

June 2024

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To ensure the continuity and orderliness of the Independent Auditor's Report ("LAI") registration process, the Ministry of Finance issued a circular letter regarding article 39 of Minister of Finance Regulation No. 186/PMK.01/2021 on the Guidance and Supervision of Public Accountants. Public Accounting Firms undergo the registration of the LAI through an electronic system known as the Pelita application. This registration requires one to obtain a QR code and meet the requirements stipulated in Article 39 of Minister of Finance Regulation No. 186/PMK.01/2021.

The legal basis that is regulated includes:

- Law Number 5 of 2011 concerning Public Accountants;
- Government Regulation Number 20 of 2015 concerning Public Accountant Practices;
- Minister of Finance Regulation Number 186/PMK.01/2021 concerning the Guidance and Supervision of Public Accountants;

The Pelita application is used for conducting the Independent Audit Report's registration, which is accessible via two website pages: <https://sso-pppk.kemenkeu.go.id/> or <https://pelita.kemenkeu.go.id/>. Registration is allowed if the Public Accountant or Public Accountant Branch has completed an audit, and the report is prepared for release.

The procedure for registering an Independent Audit Report is as follows

1. A Public Accounting Firm and/or Public Accounting Firm's Branch registers and/or logs in on the Pelita application.
2. After logging in, the Public Accounting Firm and/or Public Accounting Firm's Branch must fill in the client data column completely and correctly.
3. The Public Accounting Firm or Public Accounting Firm's Branch must upload the following documents.
 - a. Audited Financial Statement (LKA)
 - i. The Public Accounting Firm or Public Accounting Firm's Branch communicates to the client that the LKA

must be uploaded when registering LAI via the Pelita application.

- ii. The uploaded LKA must have been approved by the client.
 - iii. The uploaded LKA is also a complete set of financial statements which includes the Statement of Financial Position, Profit and Loss, Changes in Equity, Cash Flow Statement and Notes to Financial Statements (CALK) in pdf format.
- b. Independent Auditor's Report
The LAI uploaded during the registration process on the application must meet the following administrative requirements:
 - i. The LAI has been signed by a Public Accountant who provides services.
 - ii. The LAI contains a QR code obtained from the Pelita application.
 - iii. The LAI has fulfilled the report's numbering requirements according to the numbering guidelines.
 - iv. The date stated in the LAI must not exceed the registration date.
 - v. The gap between the date of the LAI and the registration date is recommended not to exceed 14 days.
4. The KAP is given 7(seven) days starting from the registration date to complete the data, information, and documents that have not been attached including updating data, information, and/or documents that have been attached before the system is automatically locked.
 5. If the LAI registration does not comply with the procedures for registering a LAI as intended in the Circular Letter, including if the client does not give approval to the Public Accounting Firm and/or Public Accounting Firm's Branch to upload the LKA on the Pelita application, the LAI registration process requirements

have not been fulfilled and is declared unregistered on the Pelita application.

Data Update Procedure

- A Public Accounting Firm or Public Accounting Firm's Branch has the opportunity to update the data again for 23 (twenty-three) days after the system is locked.
- Data updates made within the specified time will be automatically approved and a new QR Code issued.
- A Public Accounting Firm or Public Accounting Firm's Branch must include the updated QR Code on the published LAI.
- Data updating can only be done within a predetermined period.
- Requests for data updates submitted beyond the time specified above are declared not meeting the requirements and will be returned to the applicant.

With the enactment of these registration provisions, all Public Accounting Firms and Public Accounting Firm's Branches are required to register LAI in accordance with Article 39 of Minister of Finance Regulation Number 186/PMK.01/2021.

In May 2024, Finance Professions Supervisory Center (PPPK) and The Indonesian Institute of Certified Public Accountants (IAPI) discussed and announced the modified transition of the obligation to upload LKA after fully considering the importance of transitioning period before submitting the LKA. PPPK agreed to give a waiver for uploading the LKA until December 31st, 2024, to comply with the engagement letter issued by the Public Accounting Firm and client prior to the circular letter established on April 18th, 2024.

Therefore, Public Accounting Firm are still allowed to attach the disagreement of LKA submission from client until December 31st, 2024. Pelita system will be adjusted on January 1st, 2025, the option of statement of disagreement letter during LAI registration process. The IAPI Board of management requests that Public Accounting Firm and Public Accounting Firm's Branches continue to comply with the provision listed on SE-6/PPPK/2024 according to the validity period so this waiver will not be utilized for the audit engagement letter that begins after June 1st, 2024.





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