

Prosedur loan review oleh KAP RBL = Loan review procedures by KAP RBL

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Abstrak

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Laporan ini membahas prosedur loan review yang dilakukan oleh KAP RBL sebagai bagian dari pelaksanaan proses audit PT FMS untuk periode 31 Desember 2015. Proses audit dilaksanakan berdasarkan RBL Audit Manual yang telah sesuai dengan standar ISA. Adapun prosedur loan review sebagai bagian audit fieldwork, telah sesuai dengan standar ISA dan beberapa peraturan yang dikeluarkan Otoritas Jasa Keuangan (OJK). Hasil loan review menunjukkan bahwa PT FMS belum sepenuhnya mematuhi seluruh ketentuan perusahaan dan pemerintah. Namun secara keseluruhan, pemberian kredit oleh PT FMS dilaporkan secara wajar.

ABSTRACT

This report explains about loan review procedures by KAP RBL as part of audit process PT FMS for the period of 31 December 2015. Audit process are implemented based on RBL Audit Manual which appropriate with ISA standard. While loan review procedures as part of audit fieldwork, appropriate with ISA standard and some regulations from Financial Services Authority (OJK). The loan review results show that PT FMS doesnt yet fully comply with the regulations in company and government. In general, PT FMS has reasonably report the credit facility.