SAI MAKING A DIFFERENCE TO THE LIVES OF CITIZENS :
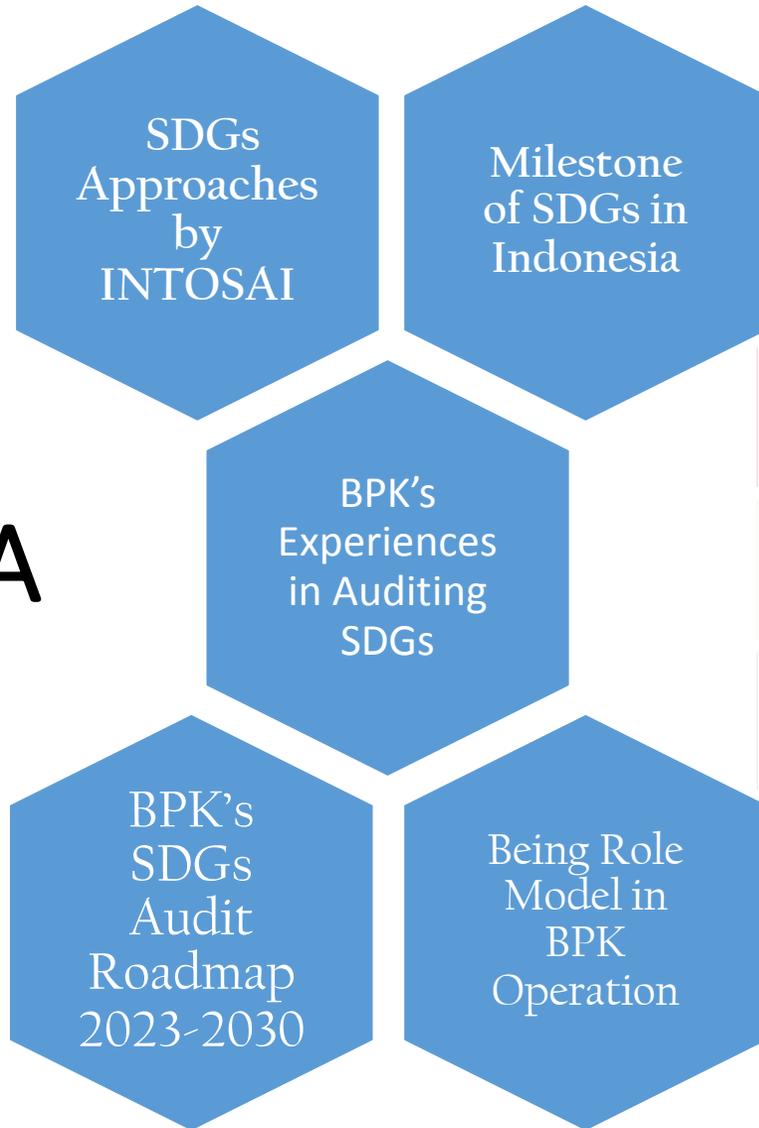
THE ROLE AND CONTRIBUTION OF BPK IN THE IMPLEMENTATION OF SDGs IN INDONESIA

Audit Board of
Republic of Indonesia
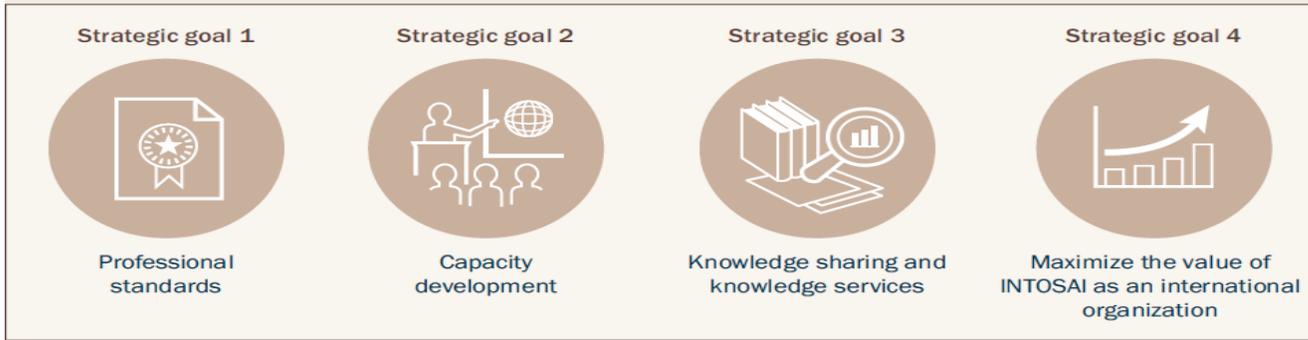(BPK)

AGENDA

SDGs Approaches by INTOSAI

Milestone of SDGs in Indonesia

BPK's Experiences in Auditing SDGs

BPK's SDGs Audit Roadmap 2023-2030

Being Role Model in BPK Operation

Figure 6: INTOSAI's 4 Strategic Goals

Strategic goal 1	Strategic goal 2	Strategic goal 3	Strategic goal 4
Professional standards	Capacity development	Knowledge sharing and knowledge services	Maximize the value of INTOSAI as an international organization

Table 1: INTOSAI's Strategic Priorities for 2017–2022

Crosscutting Priority 1	Advocating for and supporting the independence of SAIs
Crosscutting Priority 2	Contributing to the follow-up and review of the SDGs within the context of each nation's specific sustainable development efforts and SAIs' individual mandates
Crosscutting Priority 3	Ensuring effective development and coordination among standards-setting, capacity development, and knowledge sharing to support SAIs and improve their performance and effectiveness
Crosscutting Priority 4	Creating a strategic and agile INTOSAI that is alert to and capable of responding to emerging international opportunities and risks
Crosscutting Priority 5	Building upon, leveraging, and facilitating cooperation and professionalism among the regional organizations of INTOSAI

4-Approaches

I: Assessing Preparedness

II. Conducting Performance Audit on SDGs Implementation

III. Assessing Effective, Accountable, Transparent Institution

IV. Being A Role Model

BPK's Milestones in Auditing SDGs

Milestones of SDGs in Indonesia

2015
1. Raise Awareness
2. Stakeholder Engagement

2016
1. Technical Guidance on National and Regional of SDGs
2. Dissemination of the Preparedness of SDGs

2017 - 2018
1. Presidential Decree No. 59/2017
2. Techincal Guidance
3. National and Regional Action Plan of SDGs
4. Roadmap of SDGs
5. Regional facilitation

2018 - 2030
1. Implementation
2. Monitoring, Evaluation, and Reporting

In 2015, September 25 at the United Nations (UN), world leaders officially ratified the Sustainable Development Goals Agenda

BPK's Milestones in Auditing SDGs

Audit on The Preparedness of SDGs Implementation

Audit Objective : to assess government's effort in adopting SDGs into national context, sustaining and securing resources and capacities needed, and establishing a mechanism to monitor, follow up, review, and report on the progress towards the 2030 Agenda implementation.
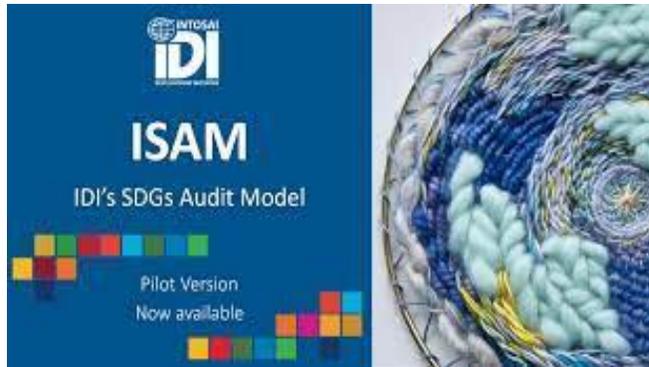
Policy Framework

Policy
To what extent has the government adapted the 2030 agenda into its national context?

Audit Criteria →

- 1.1. Raise Awareness
- 1.2. National Ownership
- 1.3. Policy Coherence
- 1.4. Integration of 3D

MoI
Has the government identified and secured resources and capacities (means of implementation) needed to implement the 2030 Agenda?

Audit Criteria →

- 2.1. Identification of Fund
- 2.2. Prioritization of Fund
- 2.3. Securing the Fund
- 2.4. Non-Funding

Data Framework

Monev & Reporting
Has the Government established a mechanism to monitor, follow-up, review ?

Audit Criteria →

- 3.1. Responsibility
- 3.2. Indicator and Baseline
- 3.3. Data Quality
- 3.4. Participatory

Process-oriented Approach
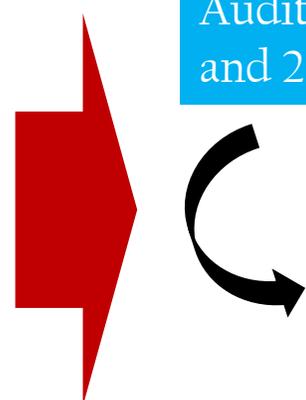-12 criteria with 47 sub-criteria-

Dedicated Audit on SDGs Implementation Conducted in 2021 - 2023

Dedicated audits are audits that specifically carried out to assess the process and achievements of SDG targets using ISAM (IDI's SDG Audit Model).

Audit of Goal 11.2 SDGs "Quality Cities and Human Settlements" in 2021

Audit of Goal 3 SDGs "Healthy and Prosperous Lives" in 2021 and 2022

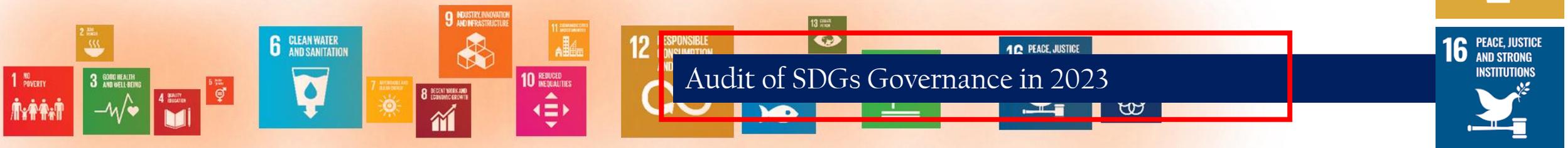Dedicated Audits on the implementation of SDGs achievements

- Performance audit on Public Health System (related to Target 3.d)
- Performance audit on National Health Insurance Coverage (related to Target 3.8)

Audit of SDGs Goal 2 "No Hunger" in 2023

Audit of SDGs Governance in 2023

Performance Audit on SDGs In Building A Strong And Resilient National Health System

Audit Objecitve : Assessing the Effectiveness of the Government's Efforts In Strengthening Health Resilience In Predicting, Preventing, Preparing For, And Responding To Public Health Risks To Build A Strong And Resilient National Health System

Legal & Policies

- Legal/Policy Framework (HEDRM) — 2 criterias
- Institutional Arrangement (HEDRM) — 2 criterias
- Legal/Policy Framework (VG) — 2 criterias
- Institutional Arrangement (VG) — 2 criterias

Resources & Capacities

- Budget Alignment — 2 criterias
- Stakeholder involvement — 2 criterias
- VG Budgeting — 2 criterias
- Securing Resources — 2 criterias

Periodical Assessment

- Coordination, Collaboration, Communication — 2 criterias
- Regular simulation/assessment — 2 criterias
- Strengthening — 2 criterias

Lesson Learnt

- Legal/Policy Framework — 2 criterias
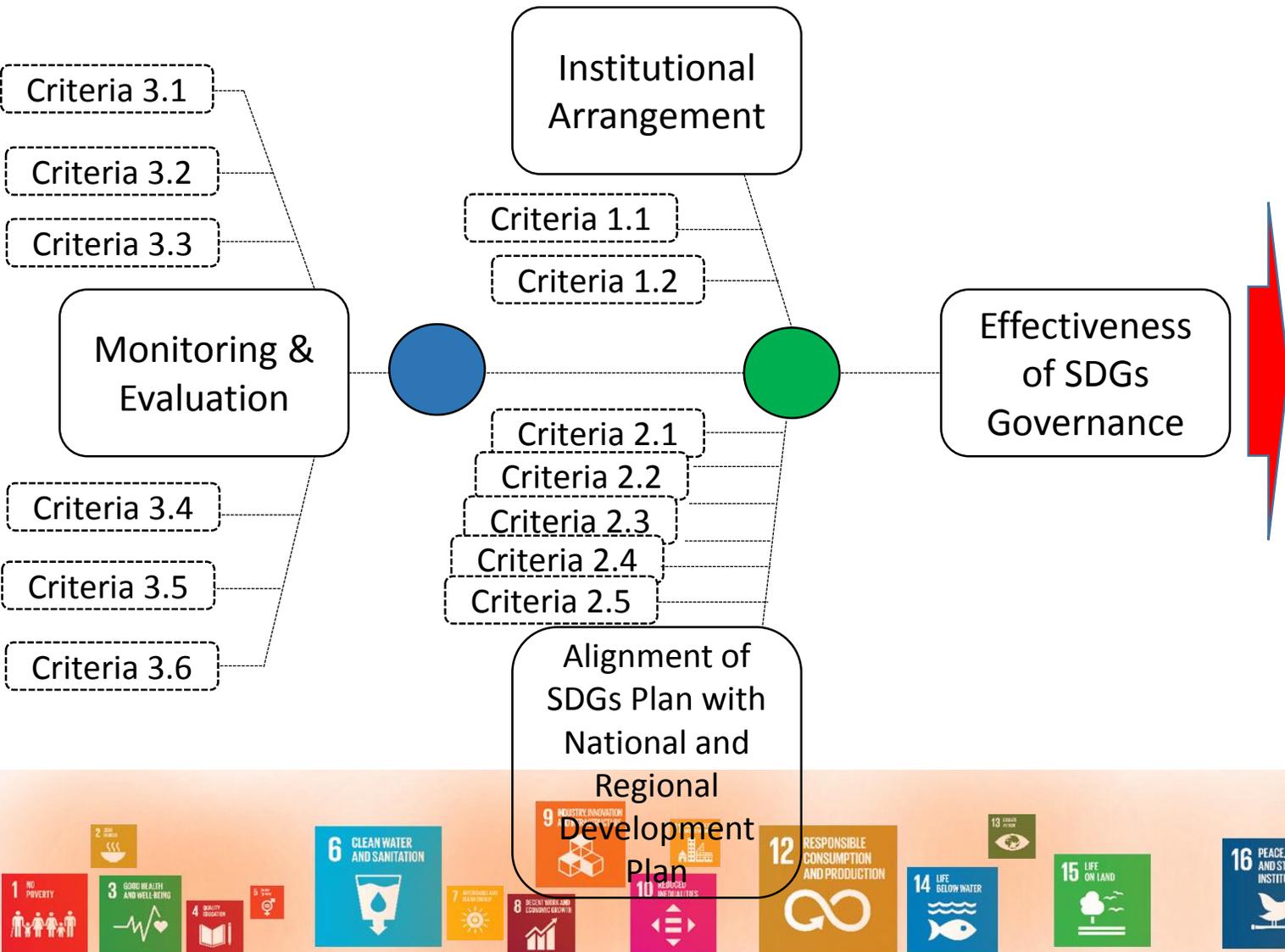- Institutional Arrangement — 2 criterias

There is room for improvement regarding :

- the legal and policies framework and institutional management related to (HEDRM) as well as (VG).
- budget alignment, stakeholder involvement, VG budgeting, and securing resources.
- coordination, collaboration, and communication as well as regular simulation and strengthening during periodic assessment.
- gaps identification, articulation, communication, and reporting.

Audit Objective : Assessing the Effectiveness of the SDGs Governance in 2020 - 2023

Institutional Arrangement

Criteria 3.1

Criteria 3.2

Criteria 3.3

Criteria 1.1

Criteria 1.2

Monitoring & Evaluation

Effectiveness of SDGs Governance

Criteria 2.1

Criteria 2.2

Criteria 2.3

Criteria 2.4

Criteria 2.5

Criteria 3.4

Criteria 3.5

Criteria 3.6

Alignment of SDGs Plan with National and Regional Development Plan

There is room for improvement regarding :

- Role and function of SDGs Coordination Office
- Availability and validity of Data to Improve the Quality of Revised SDGs Roadmap
- Alignment of National Action Plan (RAN) of SDGs 2021-2024, Regional Action Plan (RAD) of SDGs 2018-2023 and Indonesia SDGs Road Map
- Alignment of National/Regional Development Plan with RAN and RAD
- Alignment of National/Regional Development Planning and Budgeting with RAN and RAD
- Quality of Information System for Monitoring and Evaluation of SDGs implementation
- Consistency, Timeliness ,and coverage of the monitoring and evaluation mechanism
- Quality of reporting and Effective publication of SDGs achievement

An embedded audit is a performance audit that is aiming to assess the 3E aspects of program/activity/entity, and also pays attention to one or more SDGs targets that are relevant

1 NO POVERTY

Examples

Government Programs contribute to Achievement of SDGs

Recommendations to improve 3E of Programs

Government Efforts to Reduce Poverty

Management of Social Protection Programs through Grants, Social Assistance, Village Direct Cash Assistance, and Job Loss Guarantee Program

Provision and Management of Population Data and Management of Integrated Social Welfare Data
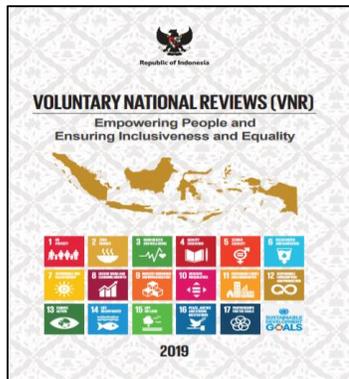
Government Efforts in the Complete System Land Registration Program
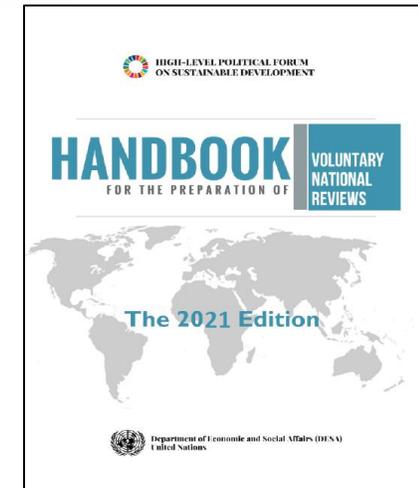
Performance Audit

BPK's SDGs AUDIT ROADMAP 2023 – 2030

SDG 5.1 dan SDG 5.2
- End discrimination against women
- Eliminate violence against women

SDG 12.3
Cut food waste in half and reduce food loss

SDG 7.1 dan SDG 7.2
- Ensure access to affordable, reliable and modern energy
- Increasing the share of renewable energy

SDG 14.B
Providing access for small-scale fishermen to marine resources and markets

2024 — 2026 — 2028 — 2030

2023 — 2025 — 2027 — 2029

SDG 2.2
End all forms of malnutrition, including achieving targets on stunting and wasting in children under 5 years of age

SDG 7.B
Expanding infrastructure and improving technology for the provision of modern and sustainable energy services

SDG 4.5
Eliminate gender gaps in education and ensure equal access to all levels of education and vocational training for vulnerable groups

SDG 8.9
Implementing policies to promote sustainable tourism

Being Role Model in BPK Operation (non audit)

DUE PROCESS AND RESULTS

DUE PROCESS

Identify 169 SDGs Targets that can be implemented by BPK in its operation (non audit)

⬇

List of targets with relevant work unit in BPK (Non audit)

MAPPING RESULT

Can be implemented by BPK in its operation (non audit)	Audit
31 targets of 12 goals	169 targets of 17 goals

No.	Work Unit (Non Audit) responsible to implements SDGs*		
	Work Unit	**Mapping**	
1.	BPK Wide, Finance Bureau, Directorate of Planning and Evaluation	1 target on 1 goal	Goal 3 Goal 5 Goal 6 Goal 7 Goal 8 Goal 10 Goal 11 Goal 12 Goal 15 Goal 16 Goal 17
2.	General Affairs Bureau	19 targets on 8 goals	
3.	HR Bureau	7 targets on 4 goals	
4.	Information Technology Bureau	1 target on 1 goal	
5.	Inspectorate General	1 target on 1 goal	
6.	General Affairs Bureau, HR Bureau, Training Centre	2 targets on 2 goals	

- The targets are multitagging due to the interlinkages, thus synergy is needed in its implementation.
- There are 138 targets spread across 17 goals identified as not being the institutional duties/functions/roles of BPK.

BENEFIT OF MAPPING

1. Developing and improving the organization structure ;
2. Reporting *Sustainability Report;*
3. Giving appreciation i.e SDGs Award for work unit;
4. Improving the role and contribution of BPK in SDGs/2030 agenda;
5. Being a role model for other institutions

Thank You
Shukron