

## BPK'S STRATEGIES AND CONTRIBUTIONS TO THE ACHIEVEMENT OF SDGS

BPK, as Indonesia's one and only external government audit body, plays a key role in supporting the implementation of SDGs in Indonesia. This is carried out by: first, overseeing the Gol's (Government of Indonesia's) programs in achieving SDGs through audits, and second, by contributing to the follow-up and review of SDGs.



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SDGs are a continuation and a more comprehensive version of MDGs (Millennium Development Goals). In SDGs, various objectives are set together with activities on how to achieve them, which cover many aspects such as economy, social and environment, as well as justice and inclusiveness. By scrutinizing the vast aspects in SDGs, one can determine that SDGs are in line with INTOSAI Principle Number 12 or P-12 (formerly known as ISSAI 12). Each and every goal and target of SDGs are not contradictory to the 12 principles of the value and benefits in INTOSAI P-12, by which SAIs could have an important role in making a difference to the lives of citizens through the results of its audits.

At International Congress of Supreme Audit Institution (INCOSAI) XXII held in Abu Dhabi in 2016, INTOSAI members agreed to oversee the SDGs program in their respective countries. At the congress, four approaches were agreed to be pursued by SAIs around the globe, to contribute to the implementation, follow-up and review of the SDGs, at national and sub-national/regional levels. The four agreed approaches are incorporated into the INTOSAI strategic plan 2017-2022, namely: (1) Assessing the preparedness of the SDGs; (2) Undertaking performance audits that contribute to specific aspects of the SDGs; (3) Assessing and supporting implementation of SDG 16 and SDG 17; and (4) Being models of transparency and accountability.

As an addition to the above mentioned four conceptual approaches, INTOSAI through IDI (INTOSAI Development Initiative) developed IDI's SDGs Audit Model (ISAM), which is a practical 'how-to' guidance to support SAIs in conducting high quality audits of SDGs implementation based on ISSAIs. ISAM can be used by every SAI because it pays attention to SAIs' diversity and inclusiveness.

Another contribution that SAIs can make to the implementation of SDGs is conducting a review towards VNR (Voluntary National Review) of SDGs prior to its presentation at HLPF (High-Level Political Forum). The UN's HLPF, under the auspices of the General Assembly and the United Nations Economic and Social Council have a central role in overseeing the follow-up and review at the global level on the implementation of the SDGs. Every year the HLPF comprises series of events, and since 2016, one of the objectives of the events is to follow-up and review mechanism on the SDGs agenda. Each year the HLPF has different themes, and member countries are encouraged to conduct a progress review by making a VNR according to the HLPF theme. This VNR constitutes an exchangeable information regarding the implementation of the SDGs agenda in each presenting countries, and can be used as a means to exchange experiences and identify challenges in the implementation of SDGs.

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In discharging its duty as an external government audit body, by ensuring the implementation of SDGs in Indonesia, BPK needs to align its audits with the GoI's development programs. In so doing, in its current strategic planning period, BPK has set up prioritized audit themes based on the government's development agendas as stipulated in National Mid Term Development Plan (NMTDP) 2020–2024, as well as the implementation of the SDGs in each agenda. The alignment is set up by also taking into account issues of common concern (focal points) of stakeholders.

In its strategic plan of 2020-2024, BPK classifies audits to three major classifications: i) mandatory audit; (ii) thematic audit; and iii) investigative audit/ audit at stakeholder request. The thematic audit usually involves multiple units that needs more synergy and collaboration between them to produce more comprehensive recommendations, opinions, or considerations. This audit is then broken down into three subclasses, namely national thematic audit, local thematic audit and other thematic audit.

In terms of national thematic audit, BPK has planned to conduct audits on 7 (seven) prioritized development agendas (PN) as stipulated in NMTDP 2020-2024. In so doing, BPK makes projections on focuses within each development agenda, which will become the main focus of BPK audits throughout the five-year-period. The projection is carried out by conducting an analysis to prioritize certain focuses compared to others. The prioritization is completed by considering various factors, among others: 1) Status of the achievement of each targets on SDGs, prepared by the GoI; 2) Risk, Impact, Auditability, and Significance (RIAS) of each theme; 3) Previous Audit Reports; and 4) Strategic issues of public concern.

After the selection audit focuses, to audit the implementation of the SDGs within the selected focuses, BPK makes use of ISAM that brings about some concepts in auditing SDGs, namely "the whole of government", "multi-stakeholder engagement", and "no one left behind". The use of the concept of "no one left behind" audit, for example by taking samples of people who are left behind or vulnerable (eg people with income below 40%, outer island communities, gender, etc.). "The whole of government" concept can be applied to audit cross-unit government programs, in a way that audits shall not be conducted in silo following the Government's rigid

separations-of-duties model. Lastly, the "multi-stakeholder engagement" concept believes that SDGs programs are not only carried out by the government, but by various stakeholders, so it is necessary to make a stakeholder analysis and see the involvement of various stakeholders in achieving an outcome.

Since the declaration of the 2030 Agenda for SDGs, BPK has contributed to its follow-up and review, both in terms of audit and capacity building. Some contributions that BPK has made regarding the follow-up and review of SDGs include, but not limited to: (1) Audit on Readiness of SDGs Implementation in Indonesia (SDGs Preparedness); (2) Audit on Effectiveness of Government Programs that Contributing to the Achievement of SDGs; and (3) Review on SDGs Voluntary National Review (VNR).

By referring to the abovementioned concepts of ISAM, BPK formulates a strategy to audit the implementation of SDGs, in which SDGs-related audits are classified into two groups: dedicated SDGs audit and embedded SDGs audit (or SDGs perspective audit) in other audits conducted by BPK.

Dedicated SDGs audit is an audit of the performance of the implementation of policies that contribute to the achievement of national or local development targets that are related to one or more SDG targets. BPK's 2020-2024 strategic plan has embodied this type of audit comprehensively, including overarching aspects such as audit monitoring, quality assurance, and audit impact. Dedicated SDGs audit stipulated in BPK's 2020-2024 strategic plan are: Audit on SDG 3D, Audit on SDG Sustainable Transport, and Audit on SDG 3.8, to name a few.

Embedded SDGs audit is an audit of the SDGs that is embedded to other audits, and partially accommodates audits steps and/or audit methodologies of ISAM that are deemed necessary. By this, BPK plans to link SDGs targets to all audit engagements. Practically, each of audit engagement is tagged to one or more SDGs targets electronically through an application. With this, BPK is expected to have a database of audits that have been interlinked to SDGs targets. This database will be beneficial in helping BPK to holistically see problems with the achievement of SDGs targets, recommend the GoI for addressing the problems appropriately, and can be used for the implementation of the review of VNR.

In contributing to SDGs VNR, BPK is the first

SAI in the world conducting a review towards SDGs VNR report. Although the Gol had presented VNR for several times at the UN's HLPF, the first time BPK reviewed the VNR report was in 2021, at the Gol's third presentation. This was a response to the request of the Indonesian SDGs National Coordination Team for BPK to review the VNR report prior to its presentation. The coordination between the Indonesian SDGs National Coordination Team and BPK demonstrates the commitment of the Gol to ensure that its VNR report is rigorous, reliable and evidence-based.

In conducting the review on the 2021 SDGs VNR report, BPK has set three objectives. First, to assess whether the Gol has prepared the VNR SDGs of 2021 consistently with the VNR SDGs of 2017 and 2019. Second, to assess whether the preparation of the VNR has taken into account BPK's audits related to the achievement of Indonesia's SDGs, and their follow-ups by the

audited entities. Third, to assess whether the due process in preparing the VNR has been carried out in accordance with the Handbook for the Preparation of VNR 2021 Edition. In the next presentation of Indonesia's SDGs VNR in 2023, BPK will continue to overseeing it while making some improvements in the review. This commitment between the Gol and BPK is a form of Indonesia's active participation as a part of global initiatives to achieve the 2030 Agenda of Sustainable Development.

In addition to the audits and reviews as mentioned above, BPK has also made contributions in the follow-up and review of SDGs, in some other various activities, such as participating in HLPF side events, holding seminars related to SDGs, preparing BPK's sustainability report, etc. To provide a clearer visualization of BPK's strategies and contributions to the achievement of SDGs, they are shown in figure 1 below:



Figure 1. BPK's strategies and contributions to the achievement of SDGs

In a nutshell, BPK has been making contribution to the follow-up and review of the SDGs by adhering to the principles and guidance from INTOSAI and ASOSAI. In doing so, BPK has created a set of strategies by taking into account Indonesia's national context as well as great uncertainties in the VUCA era due to Covid-19 pandemic. In complying to INTOSAI's guidance, BPK has come up with several strategies, such as conducting dedicated and embedded SDGs audits by referring to INTOSAI's approaches. These strategies are expected to make valuable contributions for the achievement of SDGs, and eventually for making a difference to the lives of citizens. BPK has also made contributions by conducting SDGs audits and reviews based on ISAM and INTOSAI's four approaches. ●