

PARTICIPATORY AUDITING: LESSONS FROM PHILIPPINES AND SOUTH KOREA AND ITS IMPLEMENTATION IN THE SAI OF INDONESIA

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Abstract

Supreme Audit Institutions (SAI) are crucial for promoting accountability and transparency, especially in countries such as Indonesia, where corruption and government fraud are widespread. These institutions help the public monitor the government and ensure that public funds are used effectively and efficiently. Achieving good governance requires close collaboration between people and SAI. This study aims to emphasize the importance of people's participation in Indonesia SAI (Badan Pemeriksa Keuangan/BPK) to identify public issues for auditing purposes. Every year, the BPK conducts over 500 audits, including financial, performance, and auditing with special purposes. BPK produces over 9,000 findings that the government needs to follow. This paper highlights the success stories of participation audits in the Philippines and South Korea, and how Indonesian SAI can learn from both. By working together with the public, audit reports can benefit stakeholders and contribute to better governance. The study employs qualitative approach that facilitates the examination of real-life examples and case studies, such as the experiences of the Commission on Audit (COA) in the Philippines and the Board of Audit and Inspection (BAI) in South Korea. The results demonstrate community participation in the audit process can lead to more beneficial reports for stakeholders and contribute to improved governance. Thus, close collaboration between the public and BPK is essential to ensure the effective and efficient use of public funds, as well as to strengthen government accountability and transparency. Therefore, community participation in BPK audits is key to achieving good governance and ensuring responsible use of public funds.

Keywords: people participation, audit management, BPK

Introduction

There is a growing concern that SAI can benefit greatly if it engages well with citizens. This cooperative approach is believed to increase transparency in government and improve public services. Over the past decade, SAIs worldwide have been trying to find innovative ways to engage with people and have created many collaborative programs (Bovaird & Loeffler, 2016). Some of these programs involve citizens in the audit process and are called participatory audits.

Traditionally, openness remains a major challenge for modern organizations. Many SAIs are unknown to the public. Some challenges appear regarding effective engagement between SAIs and people. For example, how can space be opened for SAIs and citizens to interact and enhance external oversight through greater participation, transparency, and accountability? How is the mechanism for SAIs and people interacting and working together to improve public-sector auditing? (Ramkumar, 2007). The mechanism of how

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SAIs operate their mandates has been developing over the years. SAIs are required to not only perform their traditional mandates but also produce reports that are relevant to the public. Based on this idea, two principles should be understood.

SAIS provides information that citizens need to ensure social accountability

SAIs have insider access to vital information that citizens seek and require because they are one of the major organizations involved in the evaluation of governmental performance. SAIs can therefore promote more efficient and knowledgeable citizen involvement in improving the quality of governance by raising public awareness of the objectives of different government agencies, the extent to which they meet those objectives, the causes of poor performance, and the solutions available (Paramo, 2023). This position plays a critical role in fostering stronger citizen-government interaction and enhancing public trust, social harmony, and goodwill, all of which are prerequisites for effective governance.

Citizens and Groups have information that SAIs need

SAIs can no longer successfully perform their missions by isolating themselves from the public. The complexity of the governance process and its scope means that SAIs need to be transparent about their decision-making processes, responsive to public concerns, and communicate as such. As the target of public services, citizens have information regarding the performance of the government. The public's broad input on audit findings, along with such particular information, can assist SAIs in concentrating their future audits on areas of significant public concern. Responding to public concerns during the audit process could provide SAI with information.

SAIs and citizens can collaborate to empower each other. Audit reports sometimes have little impact on society and government because they do not identify the focus areas that need improvement (Baimyrzaeva & Omer, 2014).

The goal of directly including citizens in budgetary and fiscal processes is to enhance the provision of public goods, state efficacy, engagement from civil society, and governance quality. The drive to increase citizen participation comes from three main sources. First, nongovernmental organisations (NGOs), individuals, and groups demand greater participation in policy. They strive to participate in public discussion mechanisms and want to monitor government projects. People believe they can help the government be more open in budgets and policymaking processes. Second, Reformist politicians and public officials advocate citizen participation to utilize the credibility and capabilities of an organized civil society to address urgent social and policy issues. The active involvement of citizens can enable high-ranking officials to oversee the execution of policies at the regional level, thereby enhancing the probability of the accurate implementation of government policy reforms. By including citizens in the process of monitoring subnational and lower-tier public authorities, the capability of the state can be enhanced, as it establishes an extra channel for accountability. Lastly, international organizations encourage citizen participation. International organizations aim to enhance state capacity, which is widely seen as essential for countries to achieve their developmental objectives. Participation enhances the state's ability to perform by altering the nature and calibration of resources while enabling citizens to supervise the execution of projects (Wampler, 2015).

In this article, the researcher uses the Philippines and South Korea as models of participatory audits. The Philippines has long been a peer of Indonesia in the Southeast Asia Association. It is a developing country similar to the Indonesian economy. The Philippines is also an agricultural nation with labour-intensive industries. Both Indonesia

and the Philippines have been dealing with a less-transparent government, with a Corruption Perception Index (CPI) of 34 out of 100, and Indonesia scored 37 in 2021. On the other hand, South Korea has been very famous for its governmental transparency programs. It is well known that one of the best practices is participatory auditing.

Participatory Audit in Philippines

In 2002, the Commission of Audit (COA), which is the audit institution of the Philippines, introduced a partnership program called Citizen Participatory Audit (CPA). The main objective of this program is to encourage citizen groups to participate in public sector audits and ensure public accountability. The COA aims to ensure that public funds are being used properly by involving vigilant and well-informed citizens. To achieve this goal, COA selects audit teams from citizen organizations. These audits are conducted voluntarily by people and COA except for the expenses related to audit activities. The CPA has some formal processes to be done:

- 1) Identify the object of the audit
- 2) Determining the nature and scope of citizen participation
- 3) Identifying the partners from the groups
- 4) Building a shared agenda
- 5) Building capacity of citizen Auditors
- 6) Preparing the audit plan
- 7) Conducting an initial conference with the agency to be audited
- 8) Gathering data and conducting fieldwork
- 9) Reporting audits
- 10) Conducting post-audit assessments
- 11) Monitoring Recommendations (Tan, 2019).

During the first phase, one of the projects conducted was flood control in the Kamanava area. The Kamanava has been facing flood-related problems for many decades, causing significant damage to the lives, homes, and economic activities of its residents. In 1998, the Japan Bank for International Cooperation supported an improvement project to control the flood. The construction work was carried out between 2003-2012 and was considered to be a high-value and high-impact project. The COA collaborate with Concerned Citizens of Abra for Good Government (CCAGG) to audit the projects. This NGO focuses in advocating good governance and citizen action as catalysts for local development. During the audit, the team discovered that the project failed to fully address the issue of flooding due to several reasons. Firstly, the design and construction were found to be inadequate. Secondly, the control and monitoring mechanisms were not functioning properly. Furthermore, the site had a considerable amount of garbage, and the operating and maintenance work was poor. Lastly, inadequate staffing and poor communication were identified as contributing factors (Tan, 2019).

COA encountered challenges in capacity gaps, institutional differences, trust-building, and involving society while introducing an innovative way to engage with citizens.

The government of the Philippines has recognized the importance of involving the public in governance functions at different levels. President Marcos' leadership has led to the emergence of many competent NGOs that are actively involved in governance. These NGOs play a crucial role in monitoring and auditing the implementation of various projects in four different aspects (Boncodin, 2005).

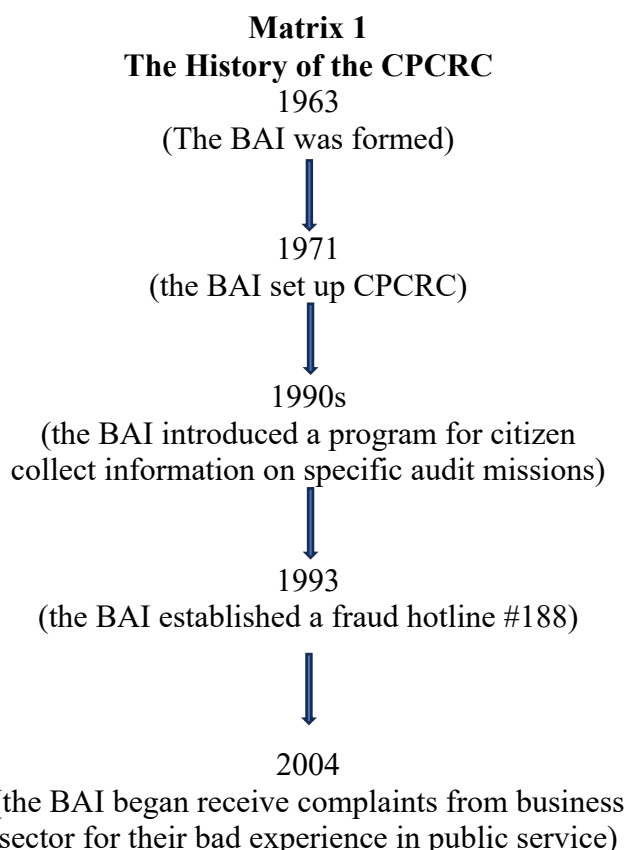
- 1) The procurement process involves acquiring goods and services related to the project;

- 2) Measuring the output with project objectives;
- 3) Ensuring a lasting effect and sustainability in the long term; and
- 4) Identifying a more efficient alternative delivery mechanism.

For so long, government procurement has been traditionally viewed as an area that is potentially vulnerable to corruption and decreases the potential revenue. In 1999, the World Bank estimated around 20% of the government spending for civil works, equipment, and supplies was lost to corruption in the Philippines. The Government recognized the need to immediately find ways to combat corruption.

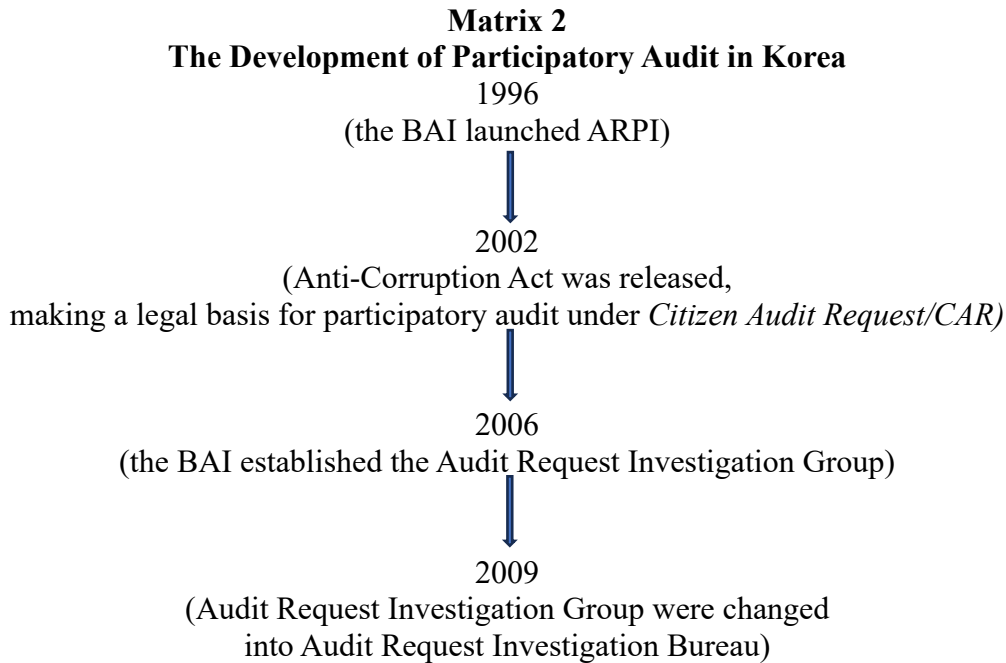
Participatory Audit in South Korea

The Board of Audit and Inspection (BAI) in South Korea is renowned for its citizen engagement programs. It has established a communication channel with the public and NGOs and currently receives around 200 audit requests annually. In 1971, the BAI established the Civil Petition & Complaint Reception Center (CPCRC) to collect complaints from citizens. These complaints were necessary to obtain information about fraud, misconduct, and abuse of power within government institutions. Over time, the CPCRC proved to be an effective way to gather more information for auditing purposes (Kim, 2015).



The people of South Korea were facing rapid development in democratization, where they were aware that government policies could directly impact their daily lives. Furthermore, they demand a more accountable and transparent government. The citizens support many groups that are siding with them to challenge the government. These civil service organisations (CSOs) had a big impact on Korea's democratic process.

In 1995, there was a public discourse stating that internal audit functions were poor. The BAI responded to that idea by introducing an *Audit Request for Public Interests (ARPI)* in 1996 to ask the people's participation in BAI's audit mandate.



The Board has specified that audit requests should be for a less complicated audit scope, which can only be done by 1-2 auditors and within 5 days of fieldwork. To limit the audit requests, BAI has set certain qualifications. The group must consist of at least 300 citizens who are over 19 years of age. The group may include CSOs, local councils, and heads of public institutions if their internal systems are unable to handle the case.

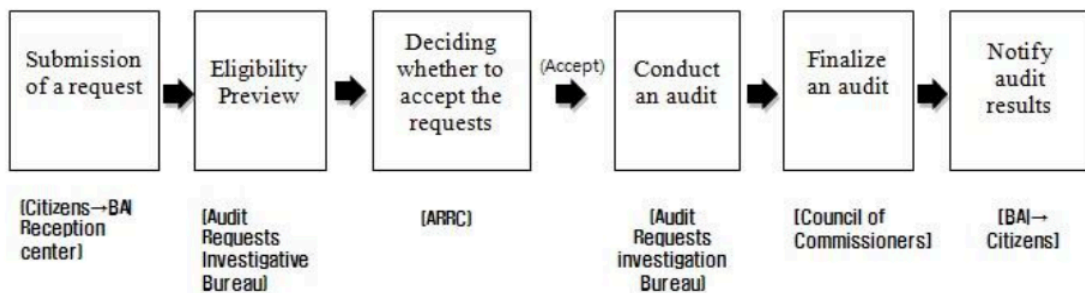


Figure 1. Handling Process of Audit Request

Source: Side by Side with People, Korea's Experience of Participatory Auditing

The committee thoroughly examines the eligibility of each request and delivers the final decision within 30 days of submission. To ensure impartiality and objectivity, the committee includes experts from external organizations. This participatory audit mechanism is believed to enhance participatory democracy, meet citizens' needs in governance, and improve the administration of the public sector (Kim, 2015).

Research Method

This study uses a qualitative approach by analysing the text, based on credible sources such as websites, reports, books, journals, and social media (Tracy SJ in Dharma, 2022). This method allows for an in-depth exploration and understanding of the concepts, practices, and experiences related to participatory audits in the context of Supreme Audit Institutions (SAIs). By gathering information from diverse sources, the study aims to provide comprehensive insights into the effectiveness, challenges, and potential of participatory audits in enhancing accountability and transparency within government auditing processes. Qualitative analysis enables the researcher to identify patterns, themes, and key factors influencing the success or failure of participatory audit initiatives, thereby contributing to a nuanced understanding of the subject matter.

Furthermore, the qualitative approach facilitates the examination of real-life examples and case studies, such as the experiences of the Commission on Audit (COA) in the Philippines and the Board of Audit and Inspection (BAI) in South Korea. By analyzing these cases, the study can draw lessons and insights that may inform the development and implementation of participatory audit programs in other contexts, including Indonesia. Through qualitative analysis, the research aims to uncover the underlying mechanisms, processes, and dynamics shaping the interaction between SAIs and citizens in the audit process. This methodological approach allows for a rich exploration of the complexities and nuances involved in fostering citizen engagement, promoting transparency, and improving governance through participatory auditing practices.

Results and Discussion

The NPS paradigm itself can be simplified into seven main principles, namely (Dharma, 2022) :

- 1) Serve Citizens, not Customers: the needs of the public are a combination of shared values, not just an aggregate of individual interests, merely an aggregate of individual interests. Thus, public officials do not only respond to customer needs but rather focus on building relationships based on trust and collaboration between elements.
- 2) Seek the Public Interest: public officers contribute to building a collective interest that is not limited to individual options.
- 3) Value Citizenship over Entrepreneurship: the public interest is prioritised over private sector management patterns that treat public funds like private assets.
- 4) Think Strategically, Act Democratically: policy and programme targets are fully aligned with the public interest in a joint effort and collaborative process.
- 5) Recognise that Accountability isn't Simple: public officers uphold the constitution, the law, community values, professional standards, political norms, and the public interest by not only focusing on the market but also the public interest.
- 6) Serve Rather than Steer: public officials are required to implement values-based management by encouraging the public to embody the values of the community to realise their interests rather than controlling or steering the community.
- 7) Value People, not just Productivity: a public institution is directed to run a network collaboratively and respectfully and respect human rights.

Analysing the “Serve Citizens, not Customers”, “Seek the Public Interest” and “Value Citizenship over Entrepreneurship”

BPK Strategic Planning 2020-2024

As per the BPK Strategic Planning Document for the years 2020-2024, the organization endeavours to enhance its level of public involvement.

- 1) The BPK requires public trust to fulfil its mandate
According to the document, it is crucial for BPK to enhance the quality of its performance and associated benefits to gain the trust of its stakeholders. This trust is vital because BPK aims to contribute to the development and accomplishment of the state's goals.
- 2) One of the goals of BPK is to educate the nation
BPK aims to educate the nation by increasing public communication regarding the examination of the financial responsibility of the state.
- 3) BPK needs the public to increase the quality of auditing
In the Policy Directions and Strategies of BPK, Strategy 2 mentions that “BPK improves the quality of audit strategically, anticipatively, and responsively”, by making these efforts:
 - a) BPK explores public policies and problems by paying attention to strategic issues that are of concern to the public or stakeholders.
 - b) To achieve this, BPK needs to improve the quality of audits under the mandate, fulfil stakeholder requests, and audit that pay attention to public issues in a strategic, anticipatory, and responsive manner.
 - c) In the future, BPK will be more responsive in capturing strategic issues that develop in the community, as well as following up on audit requests and investigation requests from stakeholders to encourage the acceleration of the realisation of clean, transparent, and corruption-free state financial governance.
 - d) Audit needs to be more responsive to strategic issues/public issues that are of concern to stakeholders.
- 4) The BPK endeavours to communicate the benefits to the public and stakeholders, but it does not yet publication mechanism that allows the public to access and understand significant audit findings. This point is mentioned in the SAI PMF self-assessment for SAI-25 indicators: The communication with mass media, public, and community organisations.
- 5) In the future, BPK expects to gain the awareness and trust of the public.

Innovation from E-PPID

Indonesia has a law called number 14/2018 about the Openness of Public Information which aligns with the INTOSAI principle of engaging with the public. This law encourages government institutions to involve the public in the decision-making process. Following INTOSAI P-12 and this law, BPK has established information management channels that can be accessed by the public and BPK stakeholders. There are two main channels provided by BPK: the Information Documentation Management Office (PPID) and the Information and Communication Center (PIK).

BPK conducted a review and analysis of its public information inquiry services data. It was found that in 2019, a total of 1,694 informational inquiries were made to BPK by the public. Out of these, 1,455 inquiries were made for periodic information, accounting for approximately 86% of the total inquiries. There were only 3 inquiries made to request for excluded information, which is about 0% of the total inquiries. Finally, 236 inquiries were made to request for other information, accounting for approximately 14% of the total inquiries. The majority of the public inquiries were made to seek

information (INTOSAI, 2023):

- 1) Research data
- 2) Reporting
- 3) Studies and study materials
- 4) monitoring and social control
- 5) publications matter

In 2021, BPK developed a mobile application for PPID that can be accessed anywhere. This effort is believed to expand BPK's public information service and increase the use of BPK's audit reports among the wider public.

BPK highly values the public complaints service as a mechanism to understand the real facts that happen in society. As a state financial auditor, it is important to enforce the code of ethics and understand the violations that may occur. The Inspectorate General of BPK follows up on complaints about ethics violations, which is crucial since auditors' activities are closely related to fraud and corruption. In its 2019 report, BPK noted that the PPID received a total of 214 public complaints, with most of them being about misappropriation of state or regional budgets and the procurement of goods and services.

News and Press Release

This study gathers all the news articles and press releases that have been published by BPK on its official website *bpk.go.id* throughout the year 2023. As of the third week of December 2023, there have been a total of 156 main news articles and 32 press releases published. Based on this publication, we can conclude that:

- 1) BPK still tries to increase public awareness of its existence and main mandates

On January 2023, BPK attended a car-free day event at Sudirman-Thamrin Street, Jakarta to meet the public directly and explain its mandate. Some articles also mention that BPK held university meetings to meet the students.

INTOSAI released the varying degrees of stakeholder engagement. There are five levels of stakeholder participation which are INFORM – CONSULT – INVOLVE – COLLABORATE – EMPOWER. Regarding to this standard level, BPK trying to increase public awareness is placed in the INFORM level. This INFORM level provides balanced and objective information to stakeholders on audit topics and results (Asari, 2023).

Some news outlets write as if it is normal for parliament members, who are also stakeholders of BPK, to publicly request audits of certain cases. INTOSAI defines a stakeholder as an individual, group, or organization that has an interest or concern in the actions of the SAI and can affect and be affected by them. However, many people believe that members of parliament no longer represent the interests of the public. The House of Representatives has a legislative function that has the most significant impact on the people it serves. However, this function is not being maximized to its fullest potential. The DPR is considered less productive due to the lack of bills that originate from the council's initiative. As representatives of the people, the DPR should focus on maximizing this function for the welfare of the Indonesian people, which is one of the obligations of its members (Solihah & Witianti, 2016).

- 2) BPK encourage its representative office to develop audit topics

BPK has a representative office in every provincial capital city in Indonesia. In October 2023, the Chairman of BPK instructed the representative office to develop audit topics for each local government. This is because the representative office is the closest point of contact between BPK and the public services provided by local

governments. One of the strategies is to develop the capability of the auditor to engage with the public. However, the news did not elaborate in detail on the mechanism to engage the auditor or the representative office with the public.

3) BPK sheds light on some public issues that remain unresolved

During a speech in July 2023, a leader of BPK announced that they would audit stunting, mental revolution, and regional development acceleration. These are issues that have been a concern for the public, but it is unclear where these issues originated from. According to an article published on July 25th, 2023, Anggota V BPK reported that an audit was conducted on stunting prevalence in Indonesia after a survey found that it was still high. BPK expressed concern about the results of the survey and decided to conduct an audit on the stunting (BPK, 2023). The fact that BPK was prompted to audit the issue due to public concern shows that BPK is attentive to social issues. Another issue that BPK audits is the achievement of Sustainable Development Goals (SDGs) programs through performance auditing. A press release published on July 14th 2023 stated that BPK has been auditing the SDGs agenda since 2017. There is also a lot of news about parliament members and the public frequently demands BPK audits for several government projects.

The previous explanation suggests that BPK works for the citizens and values the public interest. However, the researcher was unable to determine if the complaints received by BPK through PPID and PIK were acted upon by the institution. Although BPK has received feedback from the public on its audit reports, from the news, press releases, and information on its websites, it is uncertain if the complaints are considered during the audit process, as has been the practice in countries like the Philippines and South Korea for many years.

Analysing the “Think Strategically, Act Democratically”

According to Law Number 15 year 2006, the Indonesia Supreme Audit Institutions (SAI), also known as BPK, is mandated to audit the financial management responsibilities of various entities that manage state finances. These entities include the Central Government, Local Government, State Institutions, the Central Bank of Indonesia, State-Owned Enterprises, and Public Service Agencies (Badan Layanan Umum/BLU).

This mandate is very close to fraud and corruption. Through collaborative efforts, the issue of corruption, which presents a significant obstacle to economic progress, can be effectively addressed. Cooperation agreements with institutions like the Indonesian National Police (INP) and the Attorney General’s Office (AGO) contain plans to investigate BPK findings that indicate corruption (Wartapemeriksa, 2023). BPK audit reports are also possible to be submitted to law enforcement officials (aparatus penegak hukum/APH) if there are indications of violations from financial management as mentioned in Article 14 Law Number 15 Year 2004 “If in the audit found criminal elements, BPK immediately report it to the appropriate agency following the legislation” (Amiq, 2016). This kind of cooperation is BPK’s strategy to enlarge its function as the external auditor and to support its mandate. In 2020, the Chairman of BPK 2019-2022, Agung Firman Sampurna, mentioned that the agreements signed with the APH would strengthen BPK's mandate. This collaboration would also support the law enforcement efforts of APH, including the follow-up of investigative audit reports and the calculation of state loss (BPK, Siaran Pers, 2020).

Analysing “Recognize that accountability is not simple” and “Serve Rather than Steer”

Accountability can be a very evocative word, and it is one that is easily used in political discourse and policy documents, because of the image of transparency and trustworthiness it conveys. ‘Accountability’ and ‘accountable’ have strong positive connotations; they hold the promise of fair and equitable governance. Accountability as a virtue is very important because it provides legitimacy to public officials and public organisations (Bovens, 2010). The year of 2023 was such a challenging year for BPK. The institutions have been dealing with internal cases of fraud and bribery, despite the fact that accountability is one of their core values. However, BPK, being the only external audit institution, upholds the principles of independence, integrity, and professionalism. BPK is actively encouraging transparency and accountability in managing the state budget (BPK, Berita Utama, 2013).

BPK realise it holds such a huge responsibility to be at the forefront of accountability, and it is not simple at all. In her speech in December 2023, the Chairman of BPK, Isma Yatun, demanded that the Inspector of BPK take on the role of providing early warnings to the leaders of BPK. This involves conducting early identification, categorization, and mitigation, including reputational risk (BPK, Berita Utama, 2023). This effort indicates the need for BPK to strengthen its internal mechanisms to prevent fraud and promote accountability in governance. BPK should not be rigid in carrying out its mandate without considering its value.

Analyse the “Value People, not just Productivity”

The final aspect of NPS is to recognise the most valuable resource the government possesses: its people. The quality of the public services delivered by the government is defined by its people. As one of the government institutions, BPK demonstrates credibility for beneficial change. It must understand broader public sector developments and engage with stakeholders on how SAI can make improvements in the public sector (BPK, Press Release, 2023). The INTOSAI Principle 12 emphasizes that SAI must effectively communicate audit results to the public to ensure government accountability (INTOSAI, intosai.org, 2019).

BPK highlights that the essence of auditing is to benefit society. In a participatory audit, citizens (civil society, academic groups, community members, private sector) work together to audit the processes of delivering public services and government programs (ANSA-EAP, 2023). This way, BPK not only doing its mandate by itself but empowering citizens to directly participate to achieve transparency and accountability that will enhance the performance of the government. Based on its official website, BPK has a complaint-handling process that includes several steps:

- 1) Public Submission Complaints, can be submitted through:
 - a) BPK Information and Communication Center (Pusat Informasi dan Komunikasi/PIK)
 - b) e-PPID
 - c) Submitting a letter to PIK or via email/PO BOX, and fax
 - d) By phone
- 2) Verification, is done by the PIK staff to ensure the identity of the reporter and the completion of the proofs
- 3) The Follow-Ups, are by these two steps:
 - a) If the requirements are complete, the staff will process the complaints. The staff then issues a PPID exit letter as a response to the complaint

- b) If the requirements are not complete, the reporter will get a notification letter to complete or an answer letter that the application cannot be followed up.

The information above is published on BPK's official website. Similar information is published through the Public Information Service Annual Report 2022 (Laporan Tahunan Pelayanan Informasi Publik Tahun 2022). There are three types of complaint services: those related to auditing, those not related to auditing and other complaints. Complaints related to auditing are usually about local or state budget mismanagement and the public demands that BPK audits them (PPID, 2023). However, the partial text lacks an explanation of how PPID or BPK will process the complaints, or whether the institution will consider them as an audit topic.

Conclusion

As an external auditor, BPK has been entrusted with the task of conducting an examination of the state's management and financial responsibility. This mandate can be further strengthened if BPK collaborates with the public to participate in the audit. Such collaboration is beneficial for both the public and BPK, and is also encouraged by various world auditor organisations. The Philippines and South Korea are widely recognized for their effective participatory audit initiatives. These programs encourage citizens to engage in audits, resulting in quality information and collaborative auditing. Participation is encouraged at both the planning and implementation stages, and both countries have reported positive outcomes from these programs.

BPK has been conducting audits on public issues that are incomplete, problematic, and concerning to the public. It is often reported that members of parliament request a BPK audit on a matter. However, there are doubts among the public about whether these parliamentarians truly represent their interests, particularly given the actions of some members who are not focused on the public good. Furthermore, BPK aims to raise public awareness and plans to present audit information in a more easily comprehensible format for all. BPK's Strategic Plan and Public Relations Bureau Strategic Plan demonstrate their commitment to being more accessible to the public. To facilitate communication, BPK has established various channels such as EPPID and social media, where people can submit complaints with supporting evidence. Additionally, BPK regularly updates its official website with news and information. The 2022 PPID annual report indicates that BPK received numerous complaints from the public. However, it is unclear whether the BPK considers these reports when conducting audits.

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