



The Role of Supreme Audit Institution in Supporting Sustainable Development Goals Implementation: A study in Indonesia

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Wahyu Ida Arinta Togatorop¹, Jawoto Sih Setyono²

¹BPK RI, Jakarta, Indonesia
butet.wahyutogatorop@gmail.com

²Department of Urban and Regional Planning, Universitas Diponegoro, Semarang, Indonesia

Abstract

SDGs 2030 is a guide for countries in carrying out development to reduce poverty, protect the planet, and ensure the prosperity of all people in the world. Achieving the 17 SDGs is challenging and complex since each goal is related to other goals. SDGs implementation requires the involvement of multi-stakeholders. One of the parties that play a critical role in SDGs implementation is the Supreme Audit Institution (SAI). Under the auspices of the INTOSAI, SAIs agree to support the government's efforts to implement and achieve SDGs 2030, including the Indonesian Supreme Audit Board Republic of Indonesia (BPK). This study aims to provide a deeper understanding of the role of SAI in SDGs implementation and how BPK supports the Indonesian government in achieving the SDGs 2030 Agenda. The research uses qualitative method which is based on secondary data such as journals, articles, and institutional reports collected from the online library. The author chooses descriptive analysis as the data analysis method to describe the information collected in the documents and previous articles. In order to gain more data about BPK's Audit from 2016-2020, the researcher utilized the information obtained from the Semester Examination Results Summary published by BPK. Research shows that SAI has a significant contribution to SDGs implementation by conducting audits, cooperation and collaboration with other parties, and increasing the human resources in SDGs audit. The study of BPK in supporting the SDGs implementation in Indonesia shows that BPK is keep enhancing its role by doing audits related to SDGs, developing integration with other SAI's association, and improving the auditor's capacity in carrying out the SDGs audit in the future.

Keywords: BPK, SAI, SDGs, SDGs Implementation Audits

1. Introduction

Urbanization that has occurred in the world lately has become a big challenge for every country. At the international level, the population distribution data published by the United Nations shows that the ratio of the population in cities worldwide exceeds the number of people living in rural areas (United Nations, 2018). The data states that around 55.3 percent of the world's population lives in urban areas. This number is expected to continue to grow until it reaches two-thirds of the world's population living in cities by 2050 (United Nations, 2018). The increasing population in urban areas brings a big challenge for the government to provide basic needs, especially in urban areas. Several issues that arise, such as poverty, land and resources scarcity, inadequate and low quality of water, insufficient access to essential services, such as education and health, pollution, and environmental hazard risks, are the government's task to address immediately. For some countries with high population growth rates, the perceived challenge will be even more remarkable because they have to manage limited urban land to meet the needs of urban communities (National Geographic, 2021).

¹ Corresponding Author: BPK RI, Jakarta, Indonesia
Email: Butet.wahyutogatorop@gmail.com

The challenges faced by each country become a big concern for the United Nations. In 2010, UN member countries agreed to set the Millennium Development Goals (MDGs). In practice, UN member countries have not achieved several development targets in the MDGs. As a refinement of the MDGs, at the UN General Assembly in September 2015, the Sustainable Development Goals (SDGs) were officially set. The SDGs objectives are maintaining a sustainable improvement in the economic welfare of the community, maintaining the social life sustainability of the community, maintaining the quality of the environment as well as to inclusive development and the implementation of governance that could maintain the improvement of the quality of life from one generation to the next (BAPPENAS, 2021).

SDGs 2030 is more comprehensive than MDGs, opening for funding opportunities from the private sector, placing human rights development priorities, inclusive, and involving more stakeholders. Participation and cooperation with international parties are one of the new things in the 2030 SDGs by considering that achieving other sustainable development goals cannot be achieved without involving international participation and cooperation. In addition, the SDGs contain development goals and the means of implementation to achieve the goals set (BAPPENAS, 2021).

Efforts to achieve the SDGs need to be carried out by the government in collaboration with other parties, such as the private sector, communities, academics, individuals (Alagla, 2019), and international organizations such as the United Nations (UN General Assembly Resolution 70/1, 2015). One of the parties that play an essential role in the success of SDGs implementation is the Supreme Audit Institution (SAI). Through an independent audit conducted by SAI, the government can submit the evaluation and monitoring of the effectiveness of achieving SGD targets, government policies, and established programs. This evaluation will have a significant influence on policymaking and policy decisions considering that efforts to achieve the SDGs are carried out in a long and complex manner, thus requiring improvement, adjustment, and revision of strategies to achieve the SDGs (Alagla, 2019; OECD, 2015; Winden, 2017).

Over the years, many scholars have given their attention to SDGs implementation and research how each goal reached by countries. There are also many studies evaluating the contribution of SAI in SDGs all over the world. However, the study of how the Audit Board of Republic Indonesia (BPK) supports the Indonesian government in ensuring SDGs implementation in Indonesia is still lacking. Because of that, the study on BPK's role in SDGs implementation is needed to provide more insight in both academics or empirical understanding, particularly in practical.

BPK, as one of the International Organization of Supreme Audit Institutions (INTOSAI) members, has participated in many audits of state financial management and responsibility, especially on objects of audit related to the implementation of SDGs in the central and local governments. By implementing its duties and authorities, BPK is committed to supporting the implementation of the SDGs in Indonesia. There are several studies evaluating the SDG implementations in Indonesia as well as the study of government's role in SDGs planning and implementation programs. However, there is lack of research on the evaluation of SDGs implementation from SAI perspective, especially from BPK as the Supreme Audit Board of Indonesia. Through audits, BPK helps Indonesian Government in evaluating the finance and performance of SDGs programs in Indonesia. By this study, the researcher wants to analyze how SAI contributes to SDGs implementation in general and how the Audit Board of the Republic of Indonesia (BPK) supports the SDGs implementation in Indonesia. The research will provide more understanding about SAI, especially BPK in SDGs implementation in Indonesia that beneficial for the government and other stakeholder about the SDGs in Indonesia. Moreover, the result of the study can be used by BPK in planning the further SDGs examinations, either in setting the priority or to select certain objects to focus more.

Before analyzing the SAI roles, it is essential to understand the concept of SDGs before discussing what the supreme audit institution does in supporting the implementation (Alagla, Governance and Auditing the Implementation of the Sustainable Development Goals (SDGs): Challenges of the Preparedness Phase, 2019). The 70th General Assembly of National Unity in New York in September 2015 became a new global development history. One hundred ninety-three countries participating in the general assembly agreed to establish The 2030 Agenda for Sustainable Development, also known as Sustainable Development Goals (SDGs), as a new development goal that replaces the Millennium Development Goals, which ended in 2015 (Panuluh & Fitri, 2016). The SDGs are a shared blueprint adopted by all United Nations Member States, embodied in 17 goals and 169 targets for peace and prosperity by 2030. Morton et al., in their article, stated that the purpose of formulating the SDGs is to eradicate poverty, protect the planet and ensure everyone feels prosperity and peace in the present and the future (Morton, Pencheon, & Squires, 2017; Alagla, 2019).

The SDGs 2030 covers all aspects of development, namely People, Planet, Prosperity, Peace, and Partnership (also known as 5Ps) which are manifested in the 17 goals of the SDGs. The development should consider all 5 Ps to create balance and significant progress. Brown and Rasmussen (2019) state that the progress on one P should balance and support the progress on other Ps. As the compliance to Millennium Development Goals (MDGs), SDGs add the need for multi-stakeholder participation as the booster for all goals.



Figure 1. SGSs Poster “17 Goals to Transform Our World”
(UN Communication Material from www.umweltbundesamt.de, 2021)

After being late in adopting the Millennium Development Goals in 2000, the Government of Indonesia showed its seriousness in the SDGs. Some of the efforts made by the Indonesian government are by mainstreaming the SDGs in national development plans, increasing cooperation between local governments, the central government, and other stakeholders such as the private sector, academia, the community, and other parties involved in implementing the SDGs (Panuluh & Fitri, 2016).

As a member country of the United Nations, Indonesia implements the SDGs in developing planning, both on a national and regional scale. On January 8, 2015, the President of the Republic of Indonesia enacted Presidential Regulation of the Republic of Indonesia Number 2 of 2015 concerning the 2015-2019 National Medium-Term Development Plan (RPJMN). As a legal basis for implementing SDGs, in 2017, the President of the Republic of Indonesia issued Presidential Regulation Number 59 of 2017 concerning achieving Sustainable Development Goals. The issuance of this regulation also shows the government's seriousness to participate in achieving sustainable global development goals.

The 2015-2019 RPJMN is prepared by inserting the objectives of the SDGs into its substance. Some of the SDGs that focus on the 2015-2019 RPJMN can be categorized into four sections. First, the issue of human development is not only centered on reducing poverty, hunger, malnutrition, improving health, education, and gender equality, but also focusing on efforts to overcome inequality within and between countries, as well as more attention to the fulfillment of the rights of women and children. -child. Secondly, the Indonesian government seeks to provide sanitation and access to quality water. In addition, the issue of energy utilization has become a new focus of concern in the 2015-2019 RPJMN. Thirdly, efforts to create sustainable and inclusive economic development, industrialization, and housing issues focus on sustainable economic development. Lastly, development should pay attention to conservation and environmental sustainability issues, such as climate change mitigation, disaster mitigation, and protection of ecosystems and biodiversity (BAPPENAS, 2015).

Indonesia has formulated the mapping of SDGs indicators as the assessment to SDGs implementation. However, there is still a need to establish a monitoring mechanism to evaluate whether the indicators have been fulfilled or not (BPK RI, 2018). The following figure depicts the mapping of Indonesia SDGs indicators.

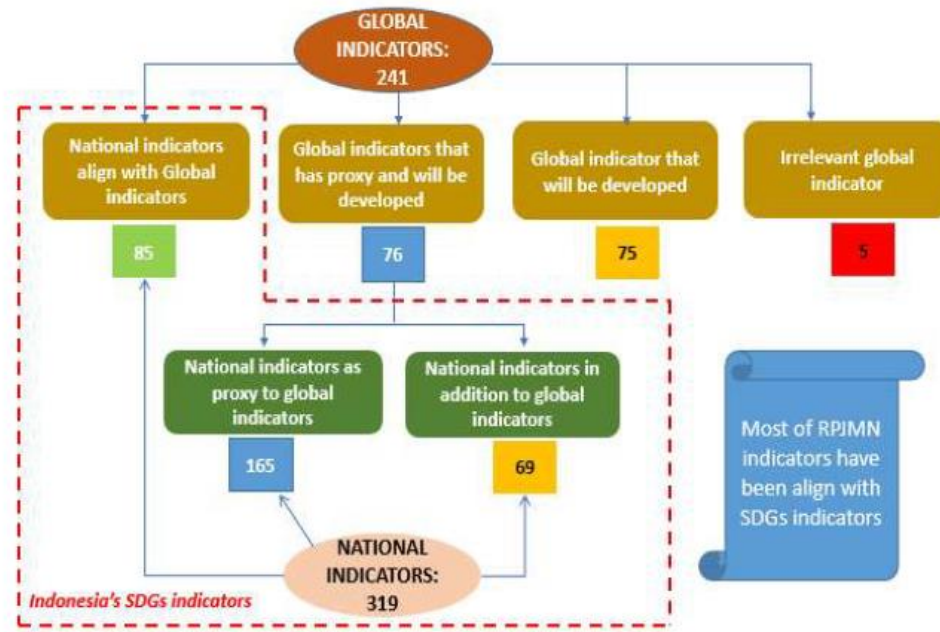


Figure 2. Mapping of SDGs Indicator (BPK RI, 2018, p. 15)

BPK, Indonesian Supreme Audit Institution (SAI), has been a member of INTOSAI since 1968. BPK is a government institution authorized to conduct audits of state financial management established under Article 23E of the 1945 Constitution. The responsibility, duties, and authority of BPK are regulated in Law Number 15 the Year 2006 concerning the Indonesian Supreme Audit Board. The main task of BPK governed by that law is to examine the management of state finances.

The management of state finance definition is the whole activities of the state financial management officials, which include planning, implementation, supervision, and responsibility. Based on Law Number 15 Year 2006, an examination/ audit is the process of identifying problems, analyses, and evaluations carried out independently, objectively, and professionally based on examination standards to assess the truth, accuracy, credibility, and reliability of information regarding the management and responsibility of state finances. Article 4 of Law Number 15 Year 2004 classifies BPK audits into three types: financial, performance, and audits with specific objectives. First of all, the financial audit is an examination conducted on financial reports, both the central government and regional governments. This examination is carried out routinely in the first semester of each year. The output of the financial audit is an opinion that shows the level of fairness and suitability of the financial statements. Secondly, the performance Audit is an examination carried out to assess economic aspects and efficiency and an examination of effectiveness that produces conclusions. Lastly, the examination with a Specific Purpose is an examination that does not belong to the two types of examination above. Examples of examinations with particular objectives are investigative investigations to reveal state/ regional losses and criminal elements.

To sum up the introduction, this paper purposed to analyze how is the SAI in international scale in supporting the SDGs implementation in each country. In a more specifically, this study aims to analyze the Audit Board of Republic Indonesia (BPK) duties in supporting the Indonesian government in ensuring SDGs implementation in Indonesia through two objectives, such as:

- (1) Describing the contribution of SAI in SDGs implementation;
- (2) Analyzing the role of BPK in supporting the SDGs implementation in Indonesia.

2. Research Method

This study is descriptive research where the authors identifies the role of SAI in implementing the SGDs and how particularly BPK contributes to the SDGs implementation in Indonesia. The theoretical point of view will be conducted by compiling and analyzing the concept of SDGs, supreme audit institutions, the INTOSAI as the second biggest international organization, and BPK. The understanding of that concept is significant due to ensuring the role of BPK to support the SDGs implementation in Indonesia. As a comparison, the authors addresses other SAI's roles in other countries before analyzing the case in Indonesia. The overall strategies of this research are compiling several literature sources and several institutional data from BPK related to the research audit of SDGs. This study is carried out by using secondary data from BPK examination reports and articles of SAI from the online library. The data collection method used by the authors is documentation method to gain the relevant facts and information from written documents. This study uses institutional reports such as Semester Examination Report Overview from BPK, RPJMN 2015-2019 from BAPPENAS, Strategic Plan of BPK 2015-2019, and any

other supporting data journals and articles collected from online research from the online libraries. Since the discussion of SAI's role and SDGs usually is provided from institutional perspective, it is a challenge for the author to find related scientific research about the topic. That also shows that the research on SAI's role in supporting the SDGs is highly needed.

The main sources of this study concerning SDGs, SAI, and BPK are collected from academic journals and international reports from several institutions such as United Nations, INTOSAI, BPK, and other related institutions. Due to describing the BPK's audit-related SDGs, the authors conducted an empirical study focusing on the BPK's activities from 2016 to 2020 by addressing the related audits during that period. The authors chose the time, taking into account the time for determining the SDGs related to the BPK Strategic Plan period. The data of this study comes from Semester Examination Report Overview (IHPS) from 2016 to 2020. Based on those documents, the authors analyze each audit and group them into 17 SDGs goals and targets. In analyzing the data collected, authors use narrative method in explaining the findings in order to provide a comprehensive and understandable discussion about the SAI and BPK's role in SDGs implementation.

The authors collect the data and documents through online searches in online libraries, visits to the institution's official website, and online requests at the BPK information and communication center. The study is conducted during August-September 2021.

3. Result and Discussion

3.1 SAI Contribution in SDGs Implementation

3.1.1. SAI, INTOSAI, and SDGs

SAI is an independent body designed to ensure that the executive implements the national budget in accordance with existing laws and regulations (International Budget Partnership, 2015p). The organization has 190 members of SAI from countries all over the world (BPK, 2021). The main task of the SAI is to ensure accountability for public financial management through overseeing the management of public funds and ensuring the credibility of government financial reporting (Dobrowolski, 2020). If financial audit is overlooked in general scope, it is important to emphasize the partial scope, such as the performance and accountability of sector publics (Odia, 2014; Montero & Le Blanc, 2019; Breuer, A., & Leininger, J., 2021). SAI provides relevant information on the strength and weaknesses of government processes, policies, and government bodies (Montero & Blanc, 2019). SAI also provides recommendations on certain issues to the government in order to improve the performance of government (Gorrissen, 2020). As the second-largest organization globally, The International Organization of Supreme Audit Institutions (INTOSAI) provides an institutionalized framework for Supreme Audit Institutions to improve government audits worldwide (INTOSAI, 2006). The framework is "to promote development and transfer of knowledge, improve government auditing worldwide and enhance professional capacities, standing and influence of member SAIs in their perspective countries" (INTOSAI, 2019; Alagla, 2019, p. 99). INTOSAI publishes a collection of professional standards and good practice guidelines for public sector auditors to all SAI members of INTOSAI, called the International Standards of Supreme Audit Institutions (ISSAIs) (OECD, 2014, p. 42; Karlsson-Vinkhuyzen, S., Dahl, A. L., & Persson, A., 2018). The ISSAIs then continue to be adjusted and modified according to developments in the situation and needs.

INTOSAI seeks to encourage SAIs in all member countries to be able to contribute to the implementation of the SDGs as cited in INTOSAI General Secretariat (2010) through its efforts to promote good governance at all levels, particularly in accountability and transparency of public administration (UN General Assembly Resolution 66/229, 2014). INTOSAI's seriousness in supporting the achievement of the SDGs is manifested in INTOSAI's strategic plan 2017-2022 as a cross-cutting theme: "to contribute to the follow-up and review of the Sustainable Development Goals, within the context of each nation's specific sustainable development efforts and Supreme Audit Institutions individual mandates" (INTOSAI Development Initiative, 2017, p.1; Winden, 2017). In carrying out its duties, SAI can contribute through suggestions and recommendations/other audit outputs aimed at policymakers and decision-makers to produce more appropriate policy formulations (INTOSAI, 2018). SAI can also track progress, monitor the implementation, and identify the possible improvement in SDGs implementation (INTOSAI, 2018, p. 26). The policies that will be produced based on the conclusions from the results of the SAI examination led to better implementation and evaluation (OECD, 2015). To ensure the optimal SDGs audit conducted by SAIs, INTOSAI agrees that SDGs implementation needs setting benchmarks and effective implementation of International Standards of Supreme Audit Institutions considering SDGs' complex and challenging target (INTOSAI, 24th UN/INTOSAI Symposia, 2016).

According to Montero et al. (2019), in supporting the SDGs 2030 agenda, SAI can participate in three roles. First, SAI supervises the accountability of government institutions. Second, SAI improves government performance by supervising government policies and programs, especially related to SDGs. Third, SAI provides recommendations for improving the implementation of SDGs by the government by using information that can be accessed by SAI but cannot be accessed by other parties.

Besides conducting audits of SDGs implementation in each country, SAIs, in particular, can directly assess efficiency, effectiveness, accountability (Montero & Blanc, 2019), good governance, and transparency as included in SDG 16, as has been conducted by the Dutch SAI. This SDG 16 can be

reached based on the position and function of the SAI in the political system as SAI has access to data and information which is closed off to other stakeholders (Winden, 2017).

3.1.2. Best Practices in several INTOSAI members

a. Netherlands

The Netherlands Court of Audit, SAI of Netherlands, is responsible for checking government spending public funds and conducting intended policy (The Netherlands Court of Audit, 2017). The active role of the Dutch SAI in supporting the implementation of the SDGs is not merely compliance with the SAI instructions, which encourage each SAI to actively ensure the achievement of the SDGs through their respective duties and functions. The Dutch SAI realizes the importance of their contribution and participation in guarding the SDGs by considering the people's interests as the party who pays for them (inclusive SDGs audit). Therefore, the Dutch SAI decided to provide added value in their duties and functions and chose nationally significant themes to be the object of examination. This commitment is manifested in placing contributions in the SDGs as the goal of the 2016-2020 Strategy of the Court (Winden, 2017).

Netherlands SAI contributed to developing one of four INTOSAI approaches that SAIs can use to guide and focus the work on SDGs, especially on reviewing government preparedness in SDGs implementation. Two main themes that have been the object of examination by The Netherlands Court of Audit since the SDGs were established are air quality inspections and nutrition examination concerning public health (Winden, 2017).

b. Saudi Arabia

The General Auditing Bureau (GAB) concerns SDGs, both at the national and international levels. One of the GAB's efforts to reach the SDGs at the international level is the GAB organized an annual seminar on May 6, 2018, in Riyadh named "Auditing the Implementation of Sustainable Development Goals (SDGs): Challenges and Issues of the Preparedness Phase. At that seminar, the GAB formulated a platform for understanding the interrelated role of the SAIs, INTOSAI, and the United Nations. This event has a significant impact on the knowledge exchange process due to harmonizing the auditing process. It provides an in-depth understanding of SAIs, INTOSAI, and UN interrelated roles. The seminar also highlights the SDGs implementation aspect at both international and national levels. There are seven challenges addressed related to SAI efforts for implementing SDGs audit addressed from this seminar, such as the absence of data at the national level/ bodies, lack of independence of SAI, Diversity in the involvement of SAIs, the trade-off between complexity and quality in SAIs works, Approach to auditing, Approach to audit plan, and approach to reporting (Alagla, 2019).

c. Jamaica

Jamaica SAI argues that the SDGs audit brings a significant upward impact to SDGs implementation. The audits will identify and raise awareness of the risk in the SDGs implementation that is not by the policymaker either in resource, capacity, or funding (INTOSAI, 2018). Pamela Monroe-Ellis, an Auditor General of Jamaica, stated that the role of SAI Jamaica is not only to monitor the implementation of the SDGs but also to play a role in achieving the SDGs to create Jamaica as a better country (INTOSAI, 2018, p. 5).

In order to contribute to SDGs implementation in Jamaica, SAI Jamaica held a holistic discussion with the Jamaican Statistical Institute to formulate parties related to the SDGs. In carrying out its functions, SAI Jamaica ensures that it will collect many data during the audit process to produce real and relevant information to the Statistical Institute (Alagla, 2019). Moreover, SAI Jamaica has formulated the thematic audit plan 2017-2019 primarily to ensure government effectiveness in SDGs implementation. The thematic audit covers five themes: project planning, resource management, technology, governance, and procurement. SAI Jamaica established committees responsible for developing required policies as the next step of ISSAIs. In 2018, SAI Jamaica conducted "Jamaica's Preparedness for Implementation of SDGs" to evaluate the coherence among policies, cohesion between stakeholders, communicating lines of accountability, enabling synergies conditions among SDGs (INTOSAI, 2018). SAI Jamaica promotes stakeholder engagement to produce better audit outcomes (Alagla, 2019).

d. Brazil

TCU Brazil develops a joint audit that produces a systematic assessment on SDGs implementation with the Special Technical Commission on the Environment of the Latin American and Caribbean Supreme Audit Institutions. By that joint Audit, TCU Brazil formulates a methodology used by SAIs in evaluating SDGs implementation. To ensure the continuous engagement and effort supporting the government actions in SDGs in Brazil, TCU links each SDGs 17 goals with TCU's long-term monitoring plan. Concerning environmental protection goals in SDGs, especially in clean water provision, TCU contributes its role in drought policy by providing strategy, and proactive approach focused on risk management in water resource management (INTOSAI WEGA, 2021). Like Indonesia, TCU Brazil initiatives to create designated organizational units to optimize the SDGs audits (Montero & Blanc, 2019).

e. Poland

The Public Administration Department of the Supreme Audit Office of Poland (NIK) commits to prioritizing to guard the SDGs as The Constitution of the Republic of Poland places sustainable development as one of the most important national principles. The government of the Republic of Poland also requires the implementation of the SDGs nationally. The role of NIK is to monitor the obligations of

public authorities in SDGs by conducting examinations following ISSAIs 5130 about "The role of SAI" and ISAAI 12 about "The Value and Benefits of SAI Making a Difference to the Lives of Citizens" (INTOSAI, 2018). In 2018, NIK carried out the Audit of "Preparedness for Implementation of the 2030 Agenda SDGs" to evaluate whether Poland's Strategy for Responsible Development meets the SDGs and whether the public administration is ready for SDGs implementation (IISD, 2019).

f. Costa Rica

SAI Costa Rica, The General Comptroller of the Republic (GCR) of Costa Rica, conducted the Management Follow-up Report for the Central Government for Implementing the 2030 Agenda for SDGs audit in 2018 (SDG Technical Secretariat Costa Rica, 2020). Moreover, GCR has conducted several audits of SDGs implementation in Costa Rica. The focuses of the audit are poverty reduction (SDG 1), environmental liabilities in mining and renewable energy (SDG 7), audit of efficiency and effectiveness of food availability (SDG 2), and special audit in Ministry of Health about Public Policy Actions dealing with mental health (SDG 3). Also, Costa Rica SAI conducted an audit focusing on gender (SDG 5) which is still rarely done by SAIs in other countries. Other goals that are the object of inspection by SAI Costa Rica are water and sanitation access, health, transportation, agriculture, and judicial institutions (Blanc & Montero, 2020) (SDG Technical Secretariat Costa Rica, 2020). In carrying out its duties to Audit SDGs, the GCR cooperates with the Latin American and Caribbean Organization of Supreme Audit Institution (OLACEFS). Based on the previous description, the role of SAI in six sample countries can be classified as follows:

- a. SAI provides insight to policy makers based on evaluation of SDGs implementation in each country. The SAI guarding the SDS implementations since it is their responsibility mandated by the constitutions to provide more insights in policy making process. Besides, SAI also puts public interests on how the government spends their money as their reason in auditing the SDGs programs, such as considered by SAI Netherlands.
- b. There is a need to build a collaboration with other stakeholders such as promoted by SAI Jamaica and SAI Brazil. The collaboration is not only developed in national scale but also in international scale. The SAI of Brazil and Costa Rica collaborates with Latin American and Caribbean Organization of Supreme Audit Institution in their audits.
- c. SAI Saudi Arabia initiates a meeting to discuss the harmonization of auditing process. SAI Saudi Arabia puts high attention to the human resource of SAI officers in conducting the audits, so the knowledge exchange process takes a significant role to success the SDGs audit.

3.2 The Role of BPK in SDGs Implementation in Indonesia

The Supreme Audit Institution Decree Number 7/K/I-XIII.2/12/2015 stipulates the BPK's strategic plan for the 2016 to 2020 fiscal year. 2016-2020. However, BPK may also conduct examinations on audit objects that are important, needed, or based on requests from stakeholders.

The themes and focus of the examination set by BPK in the strategic plan are almost entirely related to the 2030 SDGs. The main focuses are achieving social welfare and environmental aspects in BPK vision and missions (Putra, 2020). First, on the human development dimension, BPK conducts examinations in education, health, population, family planning, and mental and character development. This dimension is related to SDGs Goal 1, Goal 3, and Goal 4. Second, the dimensions of leading sector development include SDGs Goal 2, Goal 7, Goal 8, Goal 12, Goal 14, and Goal 15. Third, the dimensions of equality and regional development relate to Goal 8, Goal 9, Goal 10, Goal 11, and Goal 15. Fourth, macro-economic development is a cross-dimensional theme closely related to Goal 8, Goal 9, and Goal 16. Furthermore, BPK places security, governance, and reform bureaucracy as another examination focus in the 2016-2020 examination. Figures 3 depicts all themes and focus of the BPK examination according to the 2016-2020 Strategic Plan.

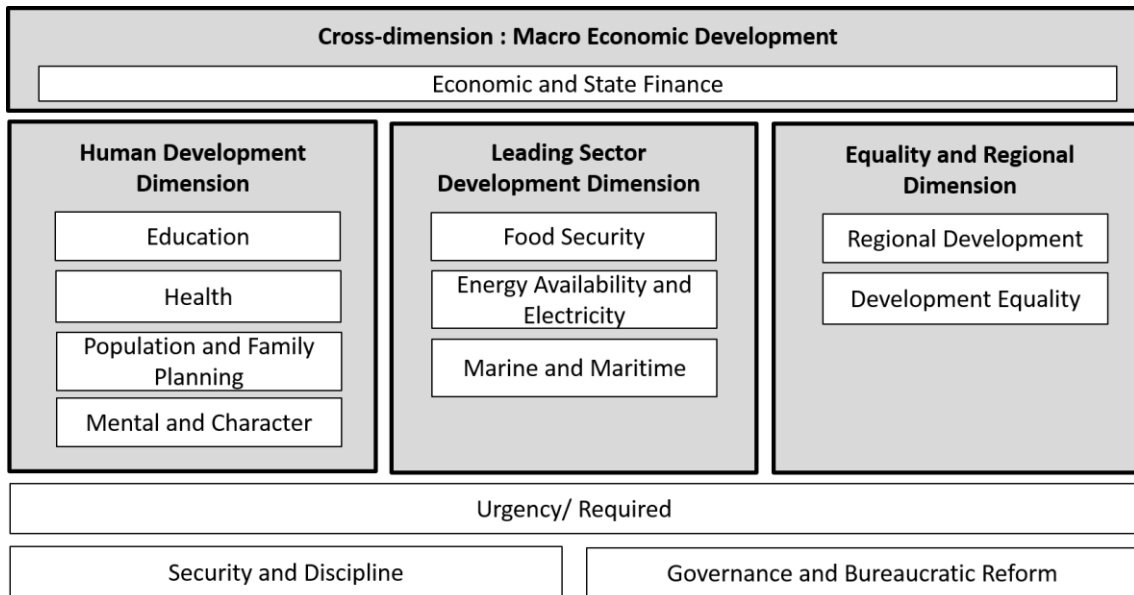


Figure 3. Themes and focuses of Examination in 2016-2020 Strategic Plan (BPK RI, 2015)

In doing the examining the object of examination related to SDGs, BPK refers the audit to the framework for SDG-related audits compiled by The International Organization of Supreme Audit Institutions (INTOSAI) (Putra, 2019). One of the advantages of BPK in determining the object of examination, BPK has broad mandates and has the authority to conduct audits of international financing and development institutions. This authority has resulted in BPK and several SAIs from other developing countries becoming more familiar and aware of development issues, thereby increasing their skills and capacity to evaluate development programs (OECD, 2012).

There are several roles of BPK in SDGs implementation in Indonesia, such as undertaking SDGs Preparedness Audit, being active in international programs of INTOSAI related to SDGs such as Working Group in Environmental Auditing and Strategic Environmental Assessment. Moreover, BPK also conducts audits related to SDGs and develops the human resources to SDGs audit.

3.2.1. SDGs Preparedness Audit

Until 2019, about 70 SAIs worldwide have conducted audits to examine the preparedness to SDGs implementation according to the International Standards of SAI formulated by INTOSAI (Blanc & Montero, 2020), so does BPK. In his article, Blanc & Montero explain that SDGs implementation audit is "a set of the policy that contribute to the achievement of a nationally agreed target linked with one or more SDG targets" (Blanc & Montero, 2020, p. 6). The audit aims to conclude the progress of national achievement to the SDG targets, how the target will be reached, and the adequacy of SDG targets with national targets (IDI, 2020).

BPK conducted a Performance Audit of the Preparedness for Implementation of SDGs in Indonesia in 2018. The objective of the audit is "to assess the effectiveness of government efforts in adopting SDGs for national context, sustaining and securing resources and capacity needed, and establishing a mechanism to monitor, follow up, review, and report on the progress towards implementation of 2030 Agenda" (BPK RI, 2018). There are two frameworks used in this audit, namely policy and data framework. The illustration of the audit framework can be seen in the following figure.

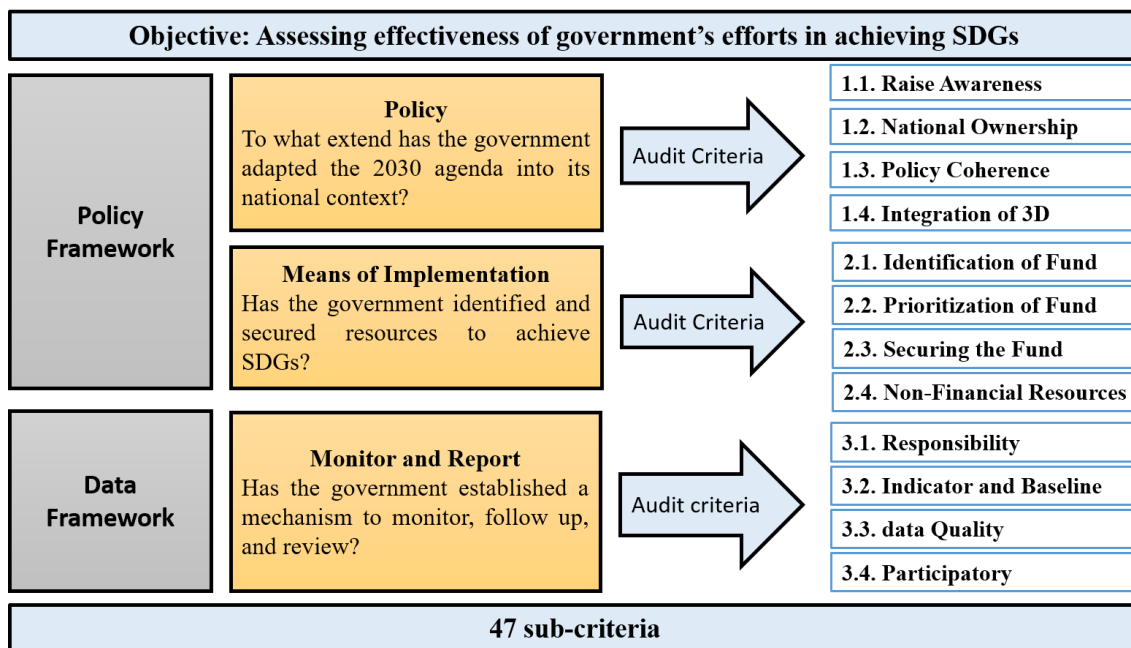


Figure 4. SDGs preparedness audit framework (BPK RI, 2018)

Based on the Audit, BPK concluded that the Indonesian government is effective in preparing the SDGs implementation, shown by the engagement of government with other stakeholders, identification of the financial need to implement the SDGs, and establishment of indicators, baseline, milestones to ensure the monitoring and evaluation of the programs (BPK RI, 2018).

3.2.2. Participation in INTOSAI programs

Working Group in Environmental Auditing (WEGA)

BPK was a host to the INTOSAI meeting in 2016 for the Institutions Working group on Environmental Auditing (INTOSAI WEGA). That meeting discussed the role of SAI in guarding the government to achieve the SDGs, especially in gaining a deep understanding of environmental issues. INTOSAI WEGA was attended by 115 participants from 48 SAIs, Australia National University, United Nations Environmental Program (UNEP), United Nations Framework Convention on Climate Change (UNFCCC), United Nations Department of Economic and Social Affairs (UNDESA), and Convention on Biological Diversity (CBD). At the meeting, the BPK chairman of WEGA for the 2017-2019 period ratified the 2017-2019 Work Plan (Florentin, 2016).

Strategic Environmental Assessment (SEA)

SEA is "a tool that promotes sustainability concerns in policies developed from the Environmental Impact Assessment (EIA) that focuses on producing and utilizing reports on environmental effects in plans and programs, while, at the same time, incorporating concerns from members of society" (INTOSAI, 2018, p. 26). In order to implement the ISSAI 5110 about "Guidance on Conducting Performance Audit with an Environmental Perspective," suggesting SAIs do the audits from an environmental perspective, BPK has included the SEA in performance and financial audits. In addition, BPK also compiled a financial audit framework considering the environmentally friendly perspective (INTOSAI, 2018).

3.2.3. SDGs audited in 2016-2020

From 2016 to 2020, BPK has conducted many examinations on government institutions, either national or regional government. Even though the audits did not directly mention the SDGs as the audit focus, some audits were undertaken related to the goals. The audits were conducted based on BPK's Strategic Plan, including SDGs as the themes and focuses (Figure.2). Indonesia is one of few SAIs with many audits of SDGs in national plans, strategies, programs, and policies. "It is not surprising that SAIs have been active in auditing SDGs in many of the countries which have championed the 2030 Agenda at the global level (e.g., Indonesia, Colombia)" (Montero & Blanc, 2019, pp. 17-18).

By analyzing the audits of BPK from 2016 to 2020 from the Semester Examination Result Overview, the authors found that at least 131 examinations that have been carried out are related to the SDGs implementation in Indonesia, both at central and local governments. It is undeniable that all SDG goals are interlinked, which means achieving one goal will also increase the opportunities to achieve other goals (Alagla, 2019). That also happens in BPK's Audit since one audit can cover more than one goal of SGDs.

Based on the data collected by the authors in Semester Examination Report Overview (IHPS) from 2016 to 2020, there are 131 examinations conducted that relate to SDGs implementation that can be related to one or more SDGs goals. The five goals that have received significant attention from BPK are Goal 11 – Sustainable Cities and Communities, Goal 3 – Good Health and Well-being, Goal 4 – Quality

Education, Goal 2 – No Hunger, and Goal 7 – Affordable Energy. Almost one-fifth of the total audit related to SDGs focuses on creating sustainable cities and communities.

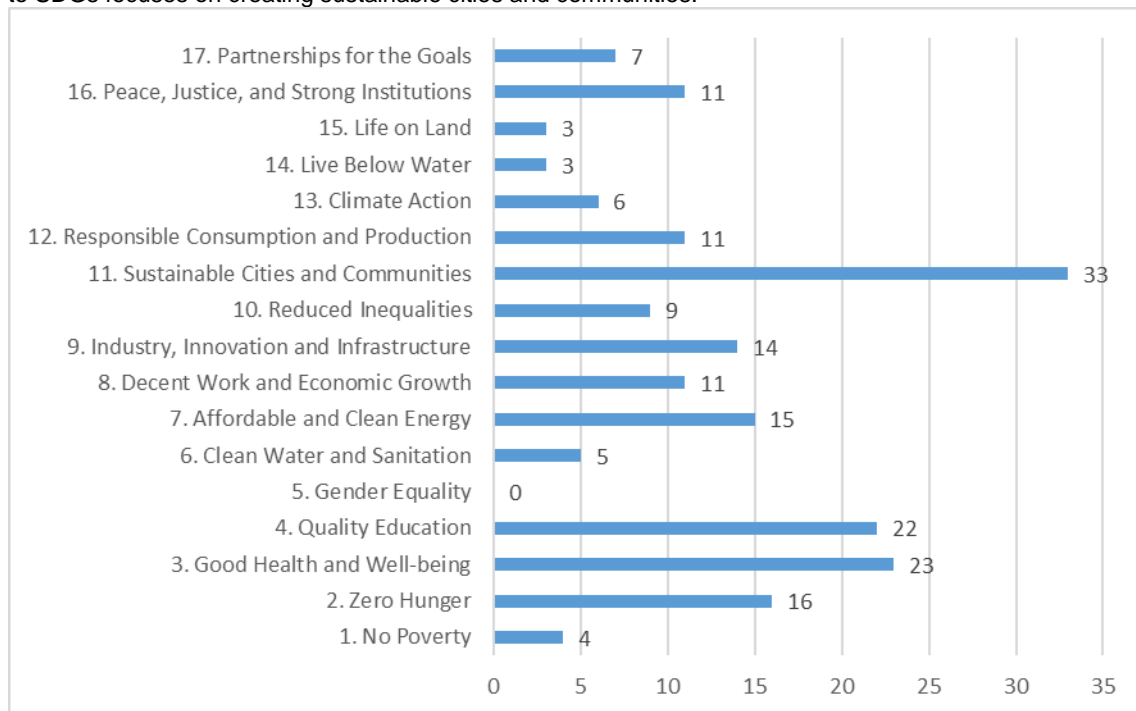


Figure 5. BPK Audits in 2016-2020

The total number of audits collected from IHPS is different from the total number of audits counted from all audits from each SDGs goal since one examination can relate to more than one goal. The following part describes the examinations conducted by BPK in each goal.

(1). No Poverty

As an active role in reducing poverty in Indonesia, BPK examined poverty alleviation in 2016. The poverty alleviation examination conducted by BPK from 2015 to 2016 is an effort to evaluate poverty alleviation programs carried out by the government since 2014. There are two poverty alleviation programs carried out by the government, namely the Fishermen Life Improvement Program at the Ministry of Maritime Affairs and Fisheries, and the National Urban Community Empowerment Program and the Very Cheap House Program at the Ministry of Public Works and Public Housing (Tim Penyusun IHPS I 2016, 2016).

(2). Zero Hunger

In 2019, BPK examined the theme of food availability in Indonesia, focusing on food production. The audit includes evaluation of permits, certification, and implementation of oil palm plantation management and audits of rice field expansion activities. Based on this examination, BPK concluded that licensing and plantation management in Indonesia still do not meet the criteria and provisions for forestry and plantation management. In total, BPK conducted 16 examinations related to food security in Indonesia (Tim Penyusun IHPS II 2019, 2020).

(3). Good Health and Well-being

BPK has conducted at least 23 audits in the period 2016 to 2020. In the second semester of 2016, BPK conducted performance and specific purpose examinations on the management of national health insurance for central public hospitals, regional governments, and the Social Security Agency (BPJS). This examination was conducted to assess the effectiveness of fund management and participation in national health insurance. In addition to these audits, BPK also focuses on managing hospitals and other health facilities, managing health funds, and examinations of the management of medicines. In addition, taking into account Indonesia's geographical location in a tropical area and prone to malaria, in 2016, BPK examined Malaria Transmission Prevention and Control (Tim Penyusun IHPS I 2016, 2016).

(4). Quality Education

Since 2016, BPK has conducted at least 22 examinations in the education sector. The examination focused on examining higher education management, the quality and welfare of teachers and teaching staff, and educational aid costs such as the School Operational Assistance (BOS) and the Smart Indonesia Program (PIP). In addition, examinations were also carried out on programs to improve the quality of learning. One of the checks in question is a thematic examination or improvement of the quality of learning through strengthening education quality assurance and implementing Curriculum 13 in realizing 12-year compulsory education at the Ministry of Education and Culture in 2019 (Tim Penyusun IHPS II 2019, 2020).

(5). Gender Equality

Since 2016, there is still a lack of audits related to gender equity in Indonesia.

(6). Clean Water and Sanitation

Since 2016, BPK has conducted five examinations related to the provision of clean water and sanitation. The examination focused on managing regional drinking water companies and drinking water supply in the six examinations. One of the checks carried out by the BPK was an examination of the effectiveness of the distribution of clean water to regional public drinking water companies from 2017 to the first semester of 2020 in Makassar City. Based on the examination, BPK concluded that the Makassar City Water Supply Company should improve the strategy to reduce the water loss in the distribution process and fulfill the minimum coverage of water services that have been set (Tim Penyusun IHPS II 2020, 2021).

(7). Affordable and Clean Energy

One of the Indonesian government programs related to this seventh goal is constructing a steam power plant to generate 10,000 MW of electrical power. To support the Indonesian government's implementation to achieve affordable and clean energy goals, BPK conducted an audit of the acceleration of the construction of a 10,000 MW power plant in the second semester of 2016. This audit was carried out to assess the accuracy of planning and whether the procurement, construction, and operation of an acceleration project of 10,000 MW of steam power plant development have complied with the stipulated technical requirements and requirements and at a reasonable price (Tim Penyusun IHPS II 2016, 2017).

(8). Decent Work and Economic Growth

Regarding the empowerment and development of Small Medium Enterprises in Indonesia, BPK conducted audits of SMEs in Kudus Regency and Cilacap Regency in the second semester of 2017. The examination focused on assessing the effectiveness of public services carried out by the government in overcoming problems in the empowerment and development of SMEs in the area of each district. Several weaknesses were found in the management of SMEs in the two districts, including the absence of accurate data collection on SMEs, inadequate funding sources, and inadequate regulations, institutions, and government resources in managing SMEs (Tim Penyusun IHPS II 2017, 2018).

(9). Industry, Innovation, and Infrastructure

In Indonesia, adequate infrastructure is one of the National Long-Term Development Plan mandates, which later became one of the strategic issues in the 2015-2019 Medium-Term Development Plan. Various policies and strategies are formulated to create adequate infrastructure for the people of Indonesia. From 2016 to 2020, BPK has conducted 14 examinations related to the industry, innovation, and infrastructure strengthening for five years. One of these examinations is a national strategic project, namely the Light Rail Transit infrastructure in South Sumatra in 2020. From this audit, the BPK found that the South Sumatra Light Rail Transit has been utilized to support the implementation of the 2018 Asian Games, but there are still costs involved (Tim Penyusun IHPS II 2020, 2021).

(10). Reduced Inequalities

Law of the Republic of Indonesia Number 6 of 2014 states that one of the objectives of providing village funds is to overcome poverty and reduce inequality to become firm, advanced, independent, and democratic. BPK has carried out nine audits over five years related to the tenth sustainable development goal, namely reduced inequalities. The majority of the examinations focused on village development and the management of village funds. The audit on village funds management has been carried out by the BPK for three consecutive years, from 2017 to 2019. However, in human resources and employment, BPK has examined labor management and labor social security participation in 2016 (Tim Penyusun IHPS II 2016, 2017).

(11). Sustainable Cities and Communities

There are 33 audits related to Goal 11, which examine the Effectiveness of Providing Livable and Sustainable Flats in 2020 against the Ministry of Public Works and Public Housing is one of the audits (Tim Penyusun IHPS II 2020, 2021).

(12). Responsible Consumption and Production

BPK conducted an examination of Waste Management in 2019 at the Padang City Government and Bukittinggi City Government for the 2018 fiscal year until the first semester of 2019. The examination was carried out on managing household waste and waste similar to household waste to support environmental quality improvement. In addition, BPK conducts examinations of urban waste in the Pekanbaru City area. This examination evaluates waste management, especially at the transportation stage (Tim Penyusun IHPS II 2019, 2020).

(13). Climate Action

BPK has conducted at least six audits related to climate change and disaster management. One of them is the Examination of Environmental Development, Improvement of Disaster Resilience, and Climate Change which was carried out in the second semester of 2020. In the second semester of 2018, BPK examined Disaster Management in four local governments, namely the Central Java Provincial Government, Kendal Regency, Klaten Regency, and Magelang Regency. The examination results show that the four local governments have carried out pre-disaster management following the provisions. However, some weaknesses must be corrected, such as not being optimal in preparing and implementing the operational procedure system in disaster management (Tim Penyusun IHPS II 2020, 2021).

(14). *Live Below Water*

BPK has carried out three examinations related to Goal 14 from 2016 to 2020: examinations of the Control of Fishery Products Quality Assurance and Safety System, Licensing of Fishing Vessels and Fishing Equipment, and Examination of the Effectiveness of Illegal Fishing Control. In examining the effectiveness of controlling illegal fishing in 2020 at the Ministry of Maritime Affairs and Fisheries, BPK concluded that the Ministry of Maritime Affairs and Fisheries has made regulations and policies related to illegal fishing and carried out national and international cooperation to monitor the marine and fishery resources. Besides, the Ministry of Maritime Affairs and Fisheries coordinated with related parties regarding law enforcement in fisheries crime. Nevertheless, some weaknesses must be followed up to increase the effectiveness of controlling illegal fishing (Tim Penyusun IHPS II 2020, 2021).

(15). *Life on Land*

In 2018, BPK examined Forest and Land Fire Disaster Preparedness and Emergency Programs at the National Disaster Management Agency (PNPB) from 2017 to the first semester of 2018. BPK concludes that PNPB has formulated and stipulated disaster risk reduction policies, developed website-based disaster risk assessment applications, formulated a national disaster management plan. PNPB also cooperated with BPKG and LAPAN to prepare an early warning system for forest and land fires.

(16). *Peace, Justice, and Strong Institutions*

BPK conducted eleven examinations related to developing effective, accountable, and transparent institutions and reducing corruption and bribery in all its forms. One of the audits included in Goal 16 is examining the One-Stop Integrated Licensing Service in 2017 at the Investment Service and One-Stop Integrated services in 14 local governments in Indonesia (Tim Penyusun IHPS II 2020, 2021). However, the BPK has never conducted an examination that focuses on efforts to realize justice and peace.

(17). *Partnerships for the Goals*

In 2017, BPK conducted an audit of partnership management with third parties to assess the effectiveness of partnership management with third parties at the Bengkulu City Government. Based on the examination, BPK concluded that the Bengkulu City Government already has regulations related to partnerships with third parties supported by a work unit tasked with facilitating the management of partnerships with third parties with an adequate organizational structure and principal tasks and functions (Tim Penyusun IHPS II 2017, 2018). During 2016-2020, BPK conducted seven examinations related to cooperation with third parties to realize sustainable development. There has been no BPK audit in the 2016-2020 period regarding the cooperation between the Indonesian government and global organizations.

3.2.4. Human resources improvement

BPK continues to improve its human resources to develop knowledge and understanding of the SDGs. Seminars, education, training, and assignments to international meeting activities continue to be carried out. The increase in human resources will positively contribute to the implementation of BPK's duties in overseeing government programs in achieving the SDGs 2030 Agenda. BPK also develops coordination and collaboration with another SAls. Blucer et al. (2017) believe that the cooperative audit, collaboration in audits, and sharing experiences and knowledge boosts the result for all stakeholders and citizens (Rajagukguk, Yatnaputra, & Paulus, 2017)

Finally, to enhance BPK capacity and role in SDGs implementation, there is an Expert Staff in Environment and Sustainable Development in BPK's organizational structure. The organizational unit in BPK is initiatives actions supporting the SDGs implementation in Indonesia (Montero & Blanc, 2019). "In determining future government policies, BPK can consider achieving 17 sustainable development goals by 2030 through recommendations given" (Putra, 2019, p. 104).

To summarize, there are several roles of BPK in implementation of SDGs in Indonesia, such as:

- a. BPK conducted the audits of SDGs as a mandatory responsibility from constitution law in order to ensure the quality and beneficial in achieving national visions. From 2016 to 2020, BPK has been conducted 131 audits related to SDGs supported by SDGs preparedness in 2018.
- b. BPK actively develops collaboration and coordination to other organizations of audit. Coordination with International Organization in supporting the SDGs audit, namely INTOSAI and ASEANSAL. BPK also participates in Working Group in Environmental Auditing and Strategic Environmental Assessment that helps BPK in conducting audit of environment.
- c. BPK carries out seminars, education, training, and international meetings due to ensure and increase the human resource capacity to the SDGs audits. This focus on SDGs boosts by the establishment of expert staff of Environment and Sustainable Development in BPK Organizational structure.

4. Conclusions

The success of SDGs implementation cannot be separated from the participation of stakeholders, including SAI. SAI's contribution is in the form of planning, implementation, and evaluation of programs and policies that the government has implemented. SAI's independent Audit on SDGs implementation results become material and input for the government to make revisions and improvements to policies that have been and will be set. INTOSAI, as an international organization with 190 countries members, encourages members to support the achievement of the SDGs in their respective countries. In order to

support the implementation of audits on the SDGs, INTOSAI establishes frameworks and guidelines that can be used as references for SAIs, such as the ISSAIs.

SAI takes crucial role in guiding the SDGs in each country through main three roles. Firstly, SAI provides insight to policy makers based on evaluation of SDGs implementation in each country. Besides working for their responsibility mandated by the constitutions, several SAI guides the SDGs implementation as SAI consider the public interests on how the government spends public finance in the development programs. Secondly, SAI develops a collaboration with other stakeholders in all level, either national or international level. Thirdly, SAI enrich the human sources by initiating meetings to discuss the harmonization of auditing process and to facilitate the knowledge exchange process that beneficial in supporting the SDGs audits.

BPK keeps improving its role to support the SDGs implementation in Indonesia, such as conducting SDGs audits, developing collaboration and coordination with other parties, and enhancing the human resource capacity to improve the quality of audit. First of all, BPK conducted the audits of SDGs as a mandatory responsibility from constitution law in order to ensure the quality and beneficial in achieving national visions. From 2016 to 2020, BPK has been conducted 131 audits related to SDGs supported by SDGs preparedness in 2018. Although these 131 examinations do not directly refer to the SDGs, the selected themes have been based on the SDGs contained in the 2016-2019 BPK Strategic Plan. The five goals that have received significant attention from BPK are Goal 11 – Sustainable Cities and Communities, Goal 3 – Good Health and Well-being, Goal 4 – Quality Education, Goal 2 – No Hunger, and Goal 7 – Affordable Energy. Moreover, BPK actively develops collaboration and coordination to other organizations of audit. Coordination with International Organization in supporting the SDGs audit, namely INTOSAI and ASEANSAI. BPK also participates in Working Group in Environmental Auditing and Strategic Environmental Assessment that helps BPK in conducting audit of environment. Lastly, BPK carries out seminars, education, training, and international meetings due to ensure and increase the human resource capacity to the SDGs audits. This focus on SDGs boosts by the establishment of expert staff of Environment and Sustainable Development in BPK organizational structure.

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