REGULATION OF THE AUDIT BOARD OF THE REPUBLIC OF INDONESIA
NUMBER 3 OF 2022 ON
STATE FINANCIAL AUDIT BY AUDITORS AND/OR EXPERTS FROM OUTSIDE THE AUDIT BOARD AND PUBLIC ACCOUNTANTS UNDER THE PROVISIONS OF LEGISLATION

BY THE BLESSINGS OF THE ALMIGHTY GOD

THE AUDIT BOARD OF THE REPUBLIC OF INDONESIA,

Considering :

a. that the employment of auditors and/or experts from outside the Audit Board has been regulated in Regulation of the Audit Board Number 1 of 2008 on Employment of Auditors and/or Experts from Outside the Audit Board;
b. that with the development of legislation and needs of organization, it is necessary to re-arrange the Regulation of the Audit Board on state financial audit by auditors and/or experts from outside Audit Board and public accountants under the provisions of legislation;
c. that in accordance with the considerations as referred to in point a and point b, it is necessary to issue Regulation of the Audit Board on State Financial Audit by Auditors and/or Experts from Outside Audit Board and Public Accountants under the Provisions of Legislation;

Observing :

1. Law Number 15 of 2004 on Audit of State Financial Management and Accountability (State Gazette of the Republic of Indonesia of 2004 Number 66, Supplement to the State Gazette of the Republic of Indonesia Number 4400);
2. Law Number 15 of 2006 on Audit Board (State Gazette of the Republic of Indonesia of 2006 Number 85, Supplement to the State Gazette of the Republic of Indonesia Number 4654);
3. Regulation of the Audit Board Number 1 of 2019 on Organization and Operational Procedures of the Operational Units of the Audit Board (State Gazette of the Republic of Indonesia of 2019 Number 62) as amended several times, last by Regulation of the Audit Board Number 2 of 2022 on Second Amendment to the Regulation of the Audit Board Number 1 of 2019 on Organization and Operational Procedures of the Operational Units of the Audit Board (State Gazette of the Republic of Indonesia of 2022 Number 4/BPK);

HAS DECIDED:

To issue : REGULATION OF THE AUDIT BOARD ON STATE FINANCIAL AUDIT BY AUDITORS AND/OR EXPERTS FROM OUTSIDE AUDIT BOARD AND PUBLIC ACCOUNTANTS UNDER THE PROVISIONS OF LEGISLATION.

CHAPTER I
GENERAL PROVISIONS

Article 1

In this Board Regulation:

1. Audit Board (*Badan Pemeriksa Keuangan*), hereinafter abbreviated to BPK means a state institution having the duty to audit state financial management and accountability as referred to in the 1945 Constitution of the Republic of Indonesia.
2. Audit means a process of problem identification, analysis, and evaluation that are conducted independently, objectively, and professionally based on the auditing standard, in order to evaluate the correctness, accuracy, credibility, and reliability of information on state financial management and accountability.
3. Audit Result means the final result of the process of evaluation on the correctness, compliance, accuracy, credibility, and reliability of data/information on state financial management and accountability that is conducted independently, objectively, and professionally based on the Auditing standard set forth in the audit report as BPK decision.
4. Auditor means the person implementing the duty of audit of state financial management and accountability for and on behalf of BPK.
5. Internal Supervisory Apparatus means Finance and Development Supervisory Agency, inspectorate general, or other name that functionally carries out internal supervision in state ministries/non-ministerial government institutions, provincial inspectorates, regency/municipal inspectorates, and internal supervisory units in state-owned enterprises/local-owned enterprises or other institutions/agencies that manage state finances.
6. Public Accountant means an individual who has obtained a license to provide services as regulated in Law on Public Accountants.
7. Professional Auditor (Tenaga Kerja Profesional Pemeriksa, hereinafter abbreviated to as TKPP) means a professional staff who works as an auditor at Public Accounting Office.
8. Expert Working for and on behalf of the BPK hereinafter referred to as Expert means any person or legal entity having the expertise in particular matters or sectors required in Audit and meets professional requirements needed by BPK.
9. State Financial Audit Standard (Standar Pemeriksaan Keuangan Negara) (hereinafter abbreviated to as SPKN/ means the standard to conduct Audit on state financial management and accountability.
10. Code of Ethics of BPK, hereinafter referred to as the Code

of Ethics means a set of norms in line with BPK Core Values which outlines the Obligations and Prohibitions that must be adhered to by each Member of BPK and Auditor when performing their duties with the purpose of preserving the dignity, honor, image, and credibility of BPK

11. Quality Management means the process of quality control and process of obtaining quality assurance.
12. Evaluation means analysis process to assess whether the implementation of state financial Audit has been carried out in accordance with the standards and/or guidelines established by BPK.
13. Public Accounting Office (Kantor Akuntan Publik) hereinafter abbreviated to as KAP means any business entity established under the provisions of legislation and obtaining a business license under the Law on Public Accountants.
14. Continuing Professional Education means a professional education and/or training for Public Accountants, Auditors from the Internal Supervisory Apparatus, and TKPP which is continuous and aims at maintaining competency.

CHAPTER II
SCOPE

Article 2

The scope of this Board Regulation includes:

a. state financial Audit by employing Auditors and/or Experts from outside BPK; and
b. state financial Audit conducted by Public Accountants under the provisions of legislation.

CHAPTER III
STATE FINANCIAL AUDIT

Part One
State Financial Audit Authority

Article 3

(1) BPK carries out state financial Audit which includes Audit of state financial management and accountability.
(2) State financial management and accountability as referred to in section (1) includes state financial management and accountability conducted by the central government, local governments, other state institutions, Bank Indonesia, state- owned enterprises, public service agencies, local-owned enterprises, and other institutions or agencies that manage state finances.

Article 4

(1) In carrying out state financial Audit as referred to in Article 3 section (1), BPK may employ Auditors and/or Experts from outside BPK who works for and on behalf of BPK.
(2) The employment of Auditors and/or Experts as referred to in section (1) is determined by BPK.

Article 5

(1) In addition to Audit by BPK as referred to in Article 3

section (1), state financial Audit can be carried out by Public Accountants under the provisions of legislation.

(2) Public Accountants to carry out state financial audit as referred to in section (1) are appointed by any party other than BPK.

Part Two
Auditors and/or Experts from Outside BPK

Article 6

(1) Auditors as referred to in Article 4 section (1) include:
   a. Auditors from the Internal Supervisory Apparatus;
   b. Auditors from KAP which consist of:
      1. Public Accountants; and
      2. TKPP.

(2) Experts as referred to in Article 4 section (1) mean experts in the following sectors:
   a. construction;
   b. investigation;
   c. information technology;
   d. environment; and
   e. so forth.

CHAPTER IV
AUDITORS FROM OUTSIDE BPK WHO WORKS FOR AND ON BEHALF BPK

Part One
Types of Audits

Article 7

An Audit conducted by Auditors as referred to in Article 4 section (1) may be in the form of:
a. Audit on financial statements;
b. Performance Audit; and
c. Special-purpose Audit.

Part Two
Obligations of Auditors from Outside BPK

Article 8

Auditors as referred to in Article 6 section (1) who carry out the state financial Audit are obligated to:
a. conduct Audit in accordance with SPKN;
b. comply with the Code of Ethics; and
c. comply with the provisions of legislation related to Audit.

Article 9

Apart from fulfilling the obligations as referred to in Article 8, the Auditors from outside BPK as referred to in Article 6 section (1) are obligated to have competence and expertise as proven by a certificate issued by BPK and/or the Association of Professional Public Accountants recognized by the government.

Article 10

(1) Auditors as referred to in Article 6 section (1) are obligated to submit all Audit Results and Audit working papers to

BPK.

(2) Audit Results and Audit working papers as referred to in section (1) fully become BPK's property.

Part Three
Auditors from the Internal Supervisory Apparatus

Article 11

(1) BPK may employ the Auditors from the Internal Supervisory Apparatus.
(2) The employment of Auditors from the Internal Supervisory Apparatus as referred to in section (1) is carried out based on an agreement between BPK and the Internal Supervisory Apparatus.
(3) The Auditors from the Internal Supervisory Apparatus as referred to in section (1) obtain assignment from their agencies.

Article 12

The mechanism for employment the Auditors from the Internal Supervisory Apparatus is determined by BPK.

Part Four
Auditors from KAP

Article 13

(1) BPK may employ Public Accountants and/or TKPP who work for KAP.
(2) Public Accountants as referred to in section (1) are Public Accountants at KAP registered with BPK.
(3) The selection of KAP as referred to in section (1) is carried out through a service procurement mechanism under the provisions of legislation.
(4) The employment of Public Accountants and/or TKPP at the selected KAP as referred to in section (3) is carried out based on a contract in accordance with the provisions of legislation.

Part Five
Audit Quality Management

Article 14

(1) BPK carries out Audit Quality Management performed by the Auditors as referred to in Article 6 section (1).
(2) Quality Management as referred to in section (1) is determined by BPK.

CHAPTER V
EXPERTS FROM OUTSIDE BPK WHO WORK FOR AND ON BEHALF OF BPK

Article 15

Experts as referred to in Article 4 section (1) may be employed in:

a. Audit on financial statements;
b. Performance Audit; and
c. Special-purpose Audit.

Article 16

(1) The Experts employed in the Audit as referred to in Article 15 are obligated to:
   a. have competence and expertise in their sectors;
   b. comply with standards governing their areas of expertise;
   c. take into account the SPKN;
   d. comply with the professional code of ethics according to their areas of expertise;
   e. keep confidentiality from any unauthorized party; and
   f. comply with the provision of legislation related to the assignment.

(2) Competency and expertise as referred to in section (1) point a can be proven by a professional certificate in their areas of expertise or any other documents that demonstrate their expertise.

Article 17

(1) Experts as referred to in Article 15 is obligated to submit all the results of their works to BPK.

(2) The results of Expert's works as referred to in section (1) fully become BPK's property.

Article 18

(1) Expert selection is carried out through a service procurement mechanism based on the provisions of legislation.

(2) The employment of selected Experts is carried out based on a contract in accordance with the provisions of legislation.

CHAPTER VI
PUBLIC ACCOUNTANTS CONDUCTING AUDIT UNDER THE PROVISIONS OF LEGISLATION

Part One
Types of Audits

Article 19

An Audit conducted by Public Accountants under the provisions of legislation as referred to in Article 5 section (1) is in the form of an Audit on financial statements.

Part Two
Requirements and Obligations of Public Accountants

Article 20

Public Accountants as referred to in Article 19 meet the following requirements:
a. being Public Accountants at KAP registered with BPK; and
b. having competence and expertise as proven by the state financial Auditor certificate specified by BPK.

Article 21

Public Accountants as referred to in Article 19 are obligated to:
a. conduct Audit in accordance with SPKN;
b. comply with the professional code of ethics; and

c. comply with the provisions of legislation related to the Audit.

Article 22

(1) The results of the Public Accountant's audit who conducted the Audit under the provisions of legislation are required to be submitted by the audited entity to BPK.
(2) The results of the Public Accountant's audit as referred to in section (1) are submitted no later than 1 (one) month after audit results are received by the entity.

Part Three
Evaluation

Article 23

(1) BPK evaluates the Audit carried out by the Public Accountants under the provisions of legislation.
(2) Evaluation as referred to in section (1) is carried out using the methodology specified by BPK.

Article 24

(1) In conducting an Evaluation as referred to in Article 23, BPK has the authority to ask for information and/or Audit documentation from Public Accountants and/or officials of the audited entity or other agencies/institutions that manage state finances.
(2) Any information and/or Audit documentation requested as referred to in section (1) must be given by the Public Accountants and/or officials of the audited entity or other agencies/institutions that manage state finances.

Article 25

In the event the Public Accountants as referred to in Article 24 no longer works at the registered KAP as referred to in Article 20 point a, such KAP is obligated to provide an Audit document to BPK.

Article 26

(1) The results of the Public Accountant's audit as referred to in Article 22 section (1) along with the Evaluation results as referred to in Article 23 section (1) are submitted by BPK to the representative institution to be followed-up in accordance with its authority.
(2) Evaluation results as referred to in section (1) may be submitted to the minister who is in charge of financial professional development and/or professional association.

CHAPTER VII
REGISTERED PUBLIC ACCOUNTING OFFICE

Article 27

(1) Public Accountants who carry out Audit according under the provisions of legislation as referred to in Article 5 section (1) and Public Accountants who carry out Audit for and on behalf of BPK as referred to in Article 6 section (1) point b are Public Accountants who work for KAP.
(2) KAP as referred to in section (1) is KAP registered with BPK.

(3) Further provisions regarding registered KAP as referred to in section (2) are regulated in separate BPK Regulation.

CHAPTER VIII
CONTINUING PROFESSIONAL EDUCATION

Article 28

(1) Auditors from Internal Supervisory Apparatus, Public Accountants, and TKPP who work for and on behalf of BPK, as well as Public Accountants who audit under the provisions of legislation are obligated to maintain their professional competence through Continuing Professional Education relevant to state financial Audit.
(2) Continuing Professional Education as referred to in section (1) may be organized by BPK and/or other parties recognized by BPK.

Article 29

Experts are obligated to maintain their professional competence through continuing professional education according to their profession.

CHAPTER IX
HONORARIUM

Article 30

(1) Auditors and/or Experts are entitled to receive honorarium for their services.
(2) Honorarium as referred to in section (1) is charged to BPK's expenditure budget and/or the audited entity's expenditure budget under the provisions of legislation.

CHAPTER X
TRANSITIONAL PROVISIONS

Article 31

At the time this Board Regulation comes into force, Public Accountants appointed by parties other than BPK to conduct Audit under the provisions of legislation remains to be able to complete their audits until the audit engagement period expires.

CHAPTER XI
CLOSING PROVISIONS

Article 32

At the time this Board Regulation comes into force, all regulations which are implementing regulations of Regulation of the Audit Board Number 1 of 2008 on Employment of Auditors and/or Experts from Outside the Audit Board (State Gazette of the Republic of Indonesia of 2008 Number 45), are declared to remain effective to the extent not contrary to the provisions of this Board Regulation.

Article 33

At the time this Board Regulation comes into force, Regulation of the Audit Board Number 1 of 2008 on Employment of Auditors and/or Experts from Outside the Audit Board (State

Gazette of the Republic of Indonesia of 2008 Number 45), is hereby repealed and declared to be no longer in force.

Article 34

This Board Regulation comes into force on the date of its promulgation.

In order that every person may know hereof, it is ordered to promulgate this Board Regulation by its placement in the State Gazette of the Republic of Indonesia.

Issued in Jakarta
on 7 July 2022

CHAIRPERSON OF THE AUDIT BOARD OF THE REPUBLIC OF INDONESIA,

signed

ISMA YATUN

Promulgated in Jakarta
on 7 July 2022

MINISTER OF LAW AND HUMAN RIGHTS OF THE REPUBLIC OF INDONESIA,

signed

YASONNA H. LAOLY

STATE GAZETTE OF THE REPUBLIC OF INDONESIA OF 2022 NUMBER 8/BPK

Prepared and issued as an official translation

Jakarta, 9 June 2026
DIRECTOR GENERAL OF LEGISLATION
FOR THE MINISTER OF LAW
OF THE REPUBLIC OF INDONESIA,

DHAHANA PUTRA

Official Translation Notice:
This English translation is provided for information and reference purposes only. In the event of any discrepancy, inconsistency, or ambiguity between the English version and the Indonesian version, the Indonesian version shall prevail.

ELUCIDATION OF
REGULATION OF THE AUDIT BOARD OF THE REPUBLIC OF INDONESIA
NUMBER 3 OF 2022
ON
STATE FINANCIAL AUDIT BY AUDITORS AND/OR EXPERTS
FROM OUTSIDE THE AUDIT BOARD AND PUBLIC ACCOUNTANTS UNDER
THE PROVISIONS OF LEGISLATION

I. GENERAL

BPK, as an institution mandated by the 1945 Constitution of the Republic of Indonesia to conduct state financial management and accountability audit, has carried out this mandate by conducting state financial management and accountability audit based on established audit standards.

Under the provisions of Article 9 section (3) of Law Number 15 of 2004 on Audit of State Financial Management and Accountability and Article 9 section (1) point g of Law Number 15 of 2006 on Audit Board, in carrying out Audit, BPK may employ Auditors and/or Experts from outside BPK who work for and on behalf of BPK.

Furthermore, according to the provisions of Article 3 section (2) of Law Number 15 of 2004 on Audit of State Financial Management and Accountability and Article 6 section (4) of Law Number 15 of 2006 on Audit Board, in the event that financial Audit is conducted by Public Accountants under the provisions of Law, the audit report is required to be submitted to BPK and published. The submission of an audit report is needed by BPK to conduct Evaluation on the Audit carried out by the Public Accountants. The results of the Public Accountants' Audit and such Evaluation results are then submitted by BPK to the representative institutions to be followed up in accordance with their authority.

This Board Regulation has been adapted to the dynamics of the organization and the development of any external factors, namely:

a. the employment of auditors and experts from outside BPK who work for and on behalf of BPK is increasing and adequate quality assurance is required;
b. certification development which becomes one of the competency requirements as a state financial auditor;
c. expansion of authority given to Public Accountants to conduct Audit on entities that manage state finances is not only under the provisions of legislation at the same level as the Law, but also the provisions of legislation at a lower level of the Law;
d. it is necessary to further regulate the Evaluation of Audit carried out by Public Accountants under the provisions of legislation;
e. development of the international standards on accounting education (the International Accounting Education Standards Board/IAESB) which contains educational standards for auditors; and
f. development of legislation, including the Law on Public Accountants, the Law on Financial Services Authority, and the Law on Local Governments.

As an improvement to the Regulation of Audit Board Number 1 of

2008 on Employment of Auditors and/or Experts from Outside the Audit Board, there are new material content added to this Board Regulation, namely:

a. arrangement regarding the requirements and obligations of the Auditors and/or Experts from outside BPK;
b. arrangement on Audit Quality Management carried out by an Auditors and/or Experts from outside BPK who work for and on behalf of BPK;
c. arrangement on therequirements and obligations of Public Accountants under the provisions of legislation; and
d. additional provisions regarding KAPregistered with BPK and Continuing Professional Education.

In general, this Board Regulation contains main materials that include the employment of Auditors and/or Experts from outside BPK as well as a state financial Audit by a Public Accountants under the provisions of legislation.

II. ARTICLE BY ARTICLE

Article 1
Sufficiently clear.

Article 2
Sufficiently clear.

Article 3
Section (1)
Sufficiently clear.
Section (2)
The term "public service agencies" includes public service agencies managed by the central government and local governments.

Article 4
Sufficiently clear.

Article 5
Section (1)
Sufficiently clear.
Section (2)
The term "any party other than BPK" means general meeting of shareholders or other authorized parties under the provisions of legislation.

Article 6
Sufficiently clear.

Article 7
Sufficiently clear.

Article 8
Sufficiently clear.

Article 9
Sufficiently clear.

Article 10
Sufficiently clear.

Article 11
Sufficiently clear.
Article 12
Sufficiently clear.

Article 13
Sufficiently clear.

Article 14
Sufficiently clear.

Article 15
Sufficiently clear.

Article 16
Sufficiently clear.

Article 17
Sufficiently clear.

Article 18
Sufficiently clear.

Article 19
Sufficiently clear.

Article 20
Sufficiently clear.

Article 21
Sufficiently clear.

Article 22
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Article 23
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Article 24
Sufficiently clear.

Article 25
Sufficiently clear.

Article 26
Sufficiently clear.

Article 27
Sufficiently clear.

Article 28
Sufficiently clear.

Article 29
Sufficiently clear.

Article 30
Sufficiently clear.

Article 31
Sufficiently clear.

Article 32
Sufficiently clear.

Article 33
Sufficiently clear.

Article 34
Sufficiently clear.

SUPPLEMENT TO THE STATE GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 8/BPK