



BPK Training Institute of State Financial Audit
of The Audit Board of The Republic
of Indonesia

corporate **BPK**
university



StAR

Strengthening
Adaptability
Responsive

BPK TRAINING INSTITUTE ANNUAL BOOK

2024

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The roots of
are bitter. **Education**

But the fruit is
Sweet

- Aristoteles -

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01

Foreword



Assalamualaikum Warahmatullahi Wabarakatuh.
Peace and prosperity to you all.

Greetings BPK CorpU,
Praise be to Allah SWT, the Almighty God, for enabling
The Audit Board of the Republic of Indonesia (BPK RI)
Training Institute to complete the compilation of the
BPK Training Institute Annual Book 2024. This book
documents the activities, achievements, and significant
moments of BPK Training Institute in 2024 to support
BPK's vision and mission.

We extend our deepest gratitude for the guidance,
support, and attention of the BPK Chairperson, the BPK
Vice-Chairman, and all BPK Board Members. We also
express our sincere appreciation for the collaboration
and teamwork of all unit heads, BPK Training Institute
management, instructors, facilitators, alumni, training
participants, and all related parties. We will continue to
enhance the performance of BPK Corporate University
(CorpU) in 2025.

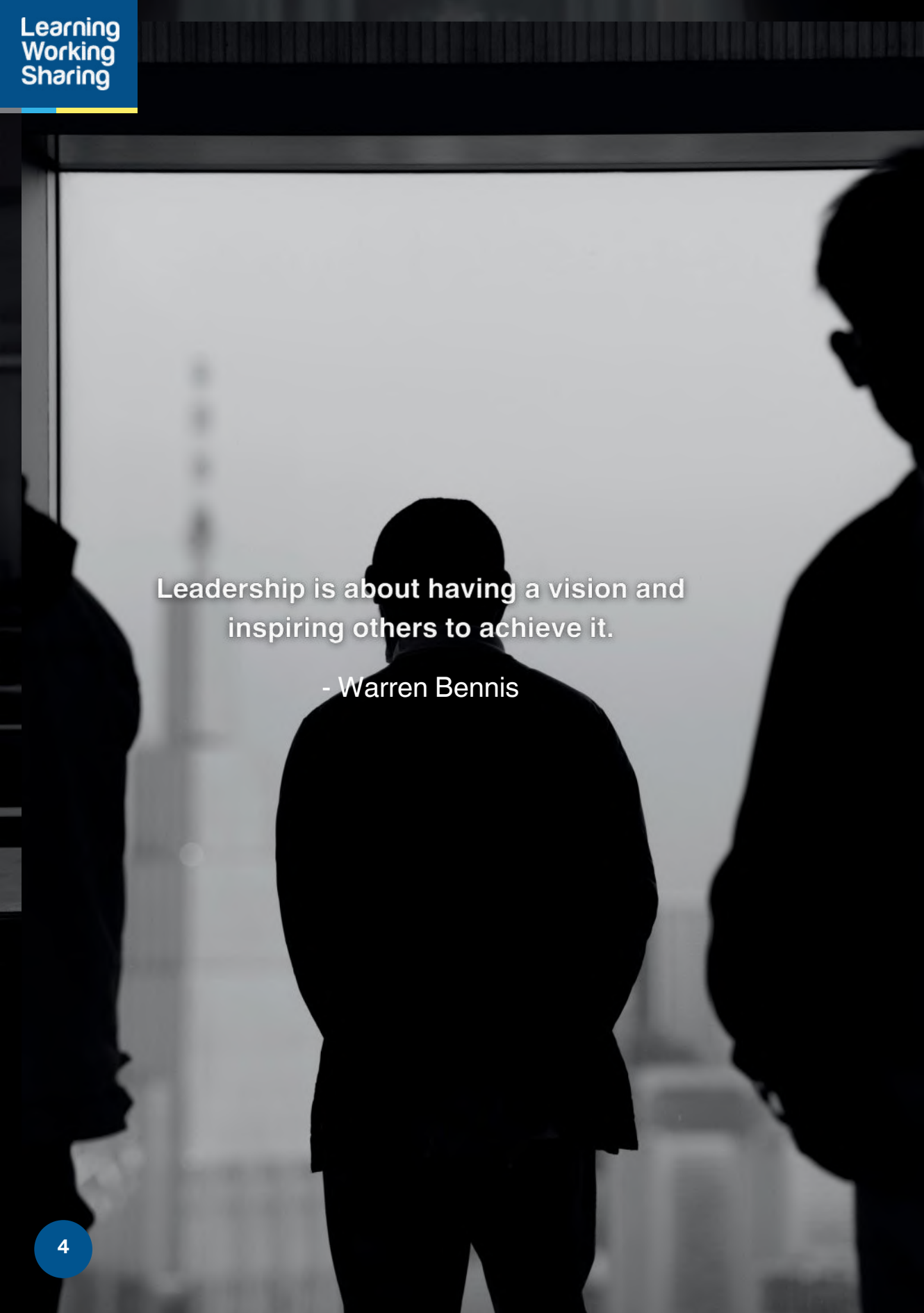


Director General of BPK Training Institute
R. Yudi Ramdan Budiman

02

Executive Workshop & Nationalism Insight Lecture



A black and white photograph showing the silhouettes of three people standing in front of a large window. They are looking out at a city skyline with several tall buildings. The person in the center is seen from the back, while the two people on the sides are partially visible in profile. The text is overlaid on the central figure.

Leadership is about having a vision and
inspiring others to achieve it.

- Warren Bennis

Executive Workshop: Global Collaboration to Enhance Public Sector Audit Capacity in Indonesia



Chairman of BPK

Dr. Isma Yatun, CSFA., CFrA.

“This workshop provides valuable insights for strengthening BPK's internal governance and enriching the BPK Strategic Plan for 2025-2029.” Message from BPK Chairperson, Dr. Isma Yatun, CSFA., CFrA.

As part of the 2024 peer review activities of three countries (SAI Germany, SAI Austria, and SAI Switzerland) towards BPK, BPK Training Institute (BPK Education and Training Center) held an Executive Workshop on the theme “Current Development in Public Sector Auditing” at the BPK Head Office in Jakarta on Wednesday, August 7, 2024.

The professionalism of BPK Auditors through knowledge sharing, experiences, and innovative practices in understanding the latest challenges and developments related to public sector audit from other countries.

Synergy in Building a Learning Organization:

BPK Training Institute Holds a Strategic Role in Strengthening BPK Human Resources

"The existence and role of the BPK Training Institute as a pillar of human resource development has become a driving force in strengthening the capacity and capability of BPK in carrying out the mandate of state financial audit and accountability."



BPK Vice Chairman

Dr. Budi Prijono S.T., M.M., CFrA., GRCE., CGCAE.

BPK Training Institute held the 2024 BPK Training Institute Coordination Meeting (Rakor) with the theme "Synergy in Building a Learning Organization." This activity aims to synchronize work plans to achieve the vision, mission, and organizational strategy, as well as to support the implementation of BPK Corporate University in developing employee competencies.


BPK Vice Chairman, Budi Prijono, opened the Rakor emphasizing BPK Training Institute's important role as a pillar of BPK's human resource development. He hopes that BPK Training Institute can produce real, adaptive, and innovative steps for the better development of BPK's human resource competencies.

Also present at the Rakor were PPTM (BPK leaders), BPK Training Institute management, instructors, BPK Training Institute employees, and external speakers. The learning modules discussed included evaluating the 2025-2029 strategic plan, evaluating 2024 activities, and usage of the Learning Experience Platform (LXP) and Artificial Intelligence (AI) in developing employee competencies. The Rakor took place on December 5-6, 2024, at the BPK Training Institute Auditorium.

03

Profile and Human Resources





The success of human resources lies in its ability to align individual goals with the strategic goals of the organization.

- Larry Page

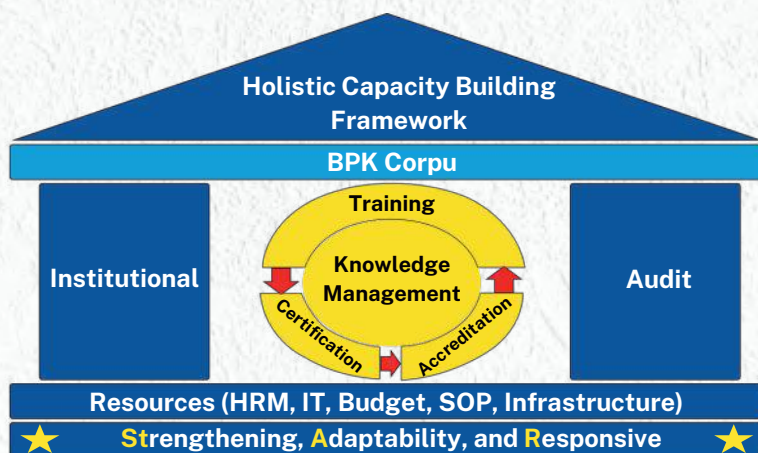
About BPK Training Institute

The establishment of BPK Training Institute began with the founding of the BPK Education and Training Center (Pusdiklat) in 1997, which acquired its own building in 1999. It then expanded with the establishment of three BPK Regional Training Centers in Yogyakarta, Medan, and Makassar. In 2017, based on BPK Decree Number 14/K/I-XIII.2/9/2017, a structural organization change occurred, transforming Pusdiklat into the BPK Training Institute of State Financial Audit (Badiklat PKN).

On January 9, 2017, the Makassar Regional Training Center relocated to Gowa Regency and changed its name to Gowa Regional Training Center. Subsequently, on October 10, 2019, the Regional Training Center in Bali was inaugurated. Thus, the number of BPK Regional Training Centers under the BPK Training Institute became four.

BPK Training Institute, as a supporter of the vision and mission of BPK, is responsible for realizing the strategic goal of "Establishing a superior center for education and training in state financial audit" as outlined in the BPK Strategic Plan for 2020-2024. In this context, BPK Training Institute supports the competency development of every work unit (satker) through the Strategic Initiative (IS) of BPK Corporate University (CorpU).

BPK Capacity Building Framework



Organizational Structure



The BPK Training Institute is tasked with formulating policies, planning, organizing, managing, evaluating, and developing education, training, and guidance for BPK personnel, educating and training external parties, as well as accrediting, educating, and training organizations in the field of state financial audit.

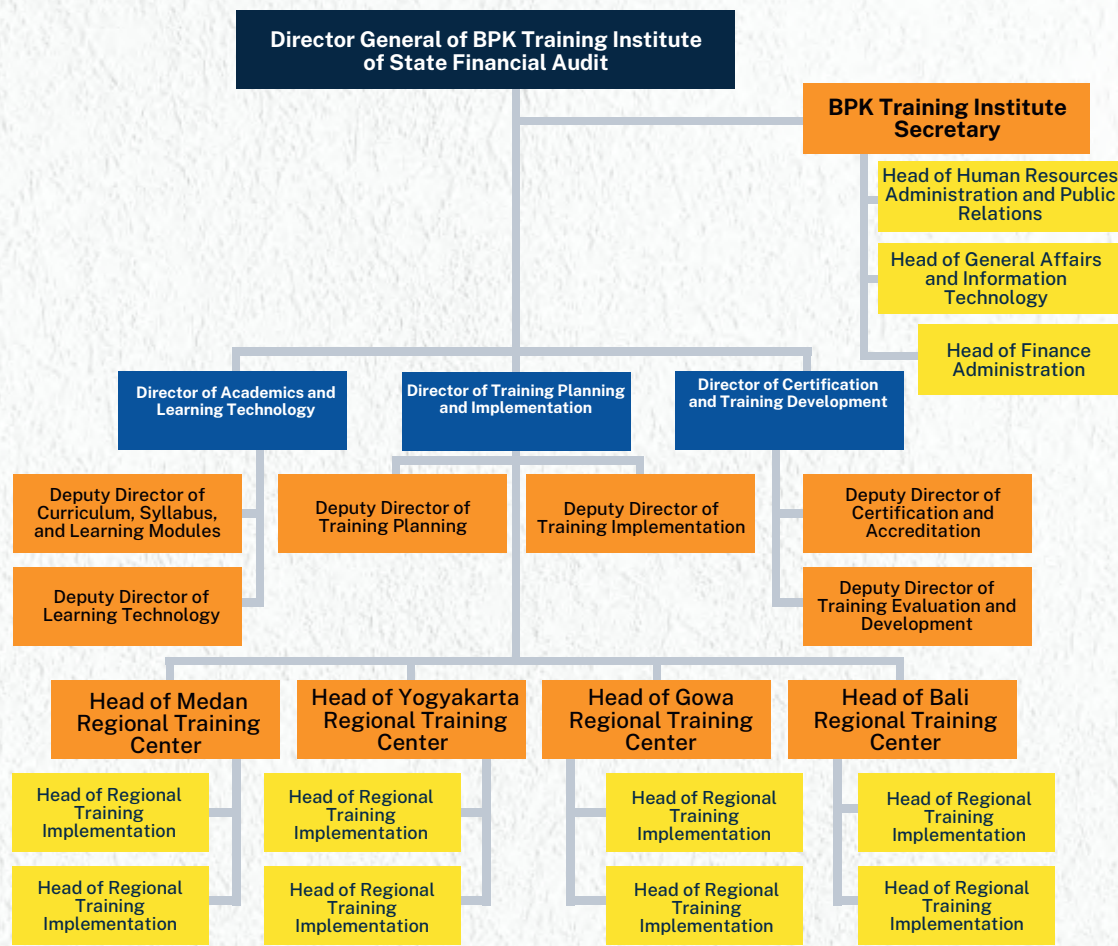
The BPK Training Institute is headed by the Director General of the BPK Training Institute of State Financial Audit, who oversees four Directors, namely the Director of Academic and Learning Technology, the Director of Training Planning and Implementation, the Director of Certification and Training Development, and BPK Training Institute Secretariat.

The Director General of BPK Training Institute of State Financial Audit carries out their duties with the assistance of the BPK Training Institute's Secretary. Meanwhile, each Director is assisted by two Deputy Directors.

The Secretariat is headed by three Administration Heads, namely the Head of Finance Administration, the Head of the General Affairs and Information Technology, and the Head of the Human Resources Administration and Public Relations.

BPK Training Institute has four Regional Training Centers under the leadership of the Director of Training Planning and Implementation. These four Regional Training Centers are located in Medan, Yogyakarta, Gowa, and Bali. Each Regional Training Center Head is assisted by a Head of Regional Training Implementation and a Head of Regional Training Implementation.

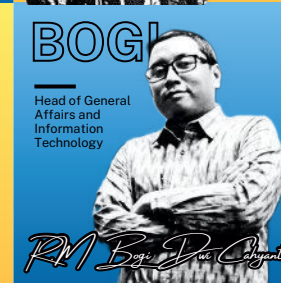
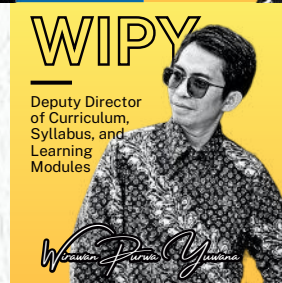
In addition to overseeing the Regional Training Centers, the Director of Training Planning and Implementation currently also oversees the functional officers. There are currently 18 functional officers at BPK Training Institute, with ranks ranging from Junior to Chief.



Organizational Structure Chart of BPK Training Institute

Based on BPK Regulation Number 1 of 2025 concerning the Organization and Work Procedures of Implementing Bodies of the State Audit Board

Management Profile



MEDAN

Regional Training Center

Jl. Jamin Ginting No.KM. 10.5, Simpang Selayang, Kec. Medan
Tuntungan, Medan City, North Sumatra. 20135



Dian Desilia Widyasari
Head of Regional Training
Implementation

Moh. Iqbal Aruzzi
Head of Regional Training Center

Agus Setiawan
Head of Regional Training
Center Administration

YOGYAKARTA

Regional Training Center

Jl. HOS Cokroaminoto No.52, Tegalrejo, Kec. Tegalrejo,
Yogyakarta City, Special Region of Yogyakarta. 55253



GOWA

Regional Training Center

Jl. H. M Yasin Limpo No.59, Romangpolong,
Kec. Somba Opu, Gowa Regency, South
Sulawesi. 92113



Endang Rachmiaty
Head of Regional Training
Implementation

Surya Kusuma Wisnuwardhana
Head of Regional Training Center

Desi Dwi Hartini
Head of Regional Training
Center Administration

BALI

Regional Training Center

Jl. Permata Pering, Pering,
Kec. Blahbatuh, Gianyar
Regency, Bali

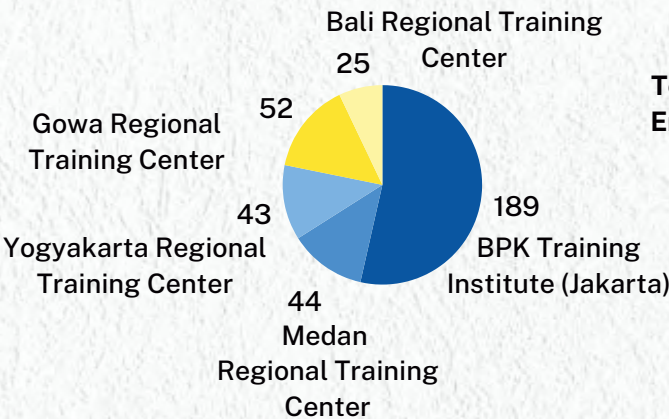


Human Resources of BPK Training Institute

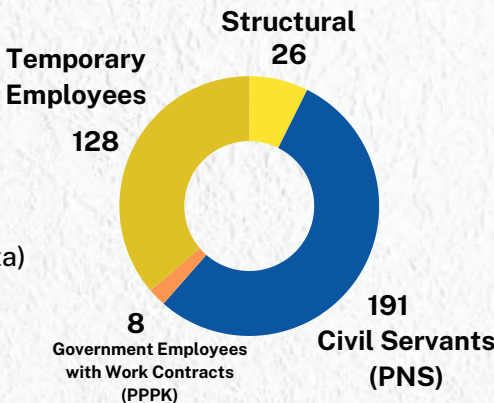
As of December 31, 2024

Total 353 Employees

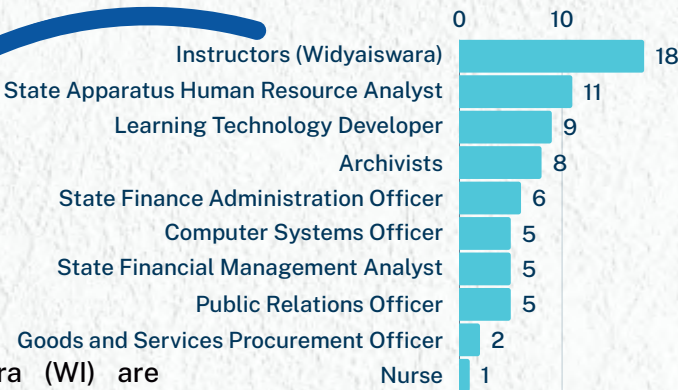
Employee Distribution



Employee Composition



Functional Positions



18 Instructors

Instructors or Widyaiswara (WI) are Civil Servants who are appointed as functional officials by authorized officials with the duties, responsibilities, authority to educate, teach, and/or train Civil Servants in government education and training institutions.

INSTRUCTORS

The success of Training is inseparable from the role of instructors (WI). They teach, train skills, and share insights with training participants, both internal, external, and international. To ensure training runs well, instructors also motivate and encourage active participant participation.



R. Bramantyo
WI Utama



M. Hairil Anwar
WI Utama



Rudy Wahyudi
WI Madya



Zaini Arif B.
WI Madya



Subekti
WI Madya



Nila Eka Putri
WI Madya



Indra Dwi H.
WI Madya



Syamsul Nurdin
WI Muda



Erwin Antoni
WI Muda



Alia Monalita
WI Muda



Al Ansori
WI Muda



Wahyu Sulistio
WI Muda



Eli Setyaningsih
WI Muda



M. Baequni
WI Muda



Septi Riyani
WI Muda



Galih Handrawan
WI Muda



Erlita Kresna
WI Muda




Iwan Novarian
WI Pertama

04

Performance, Non-Tax Revenue (PNBP), and Budget Realization

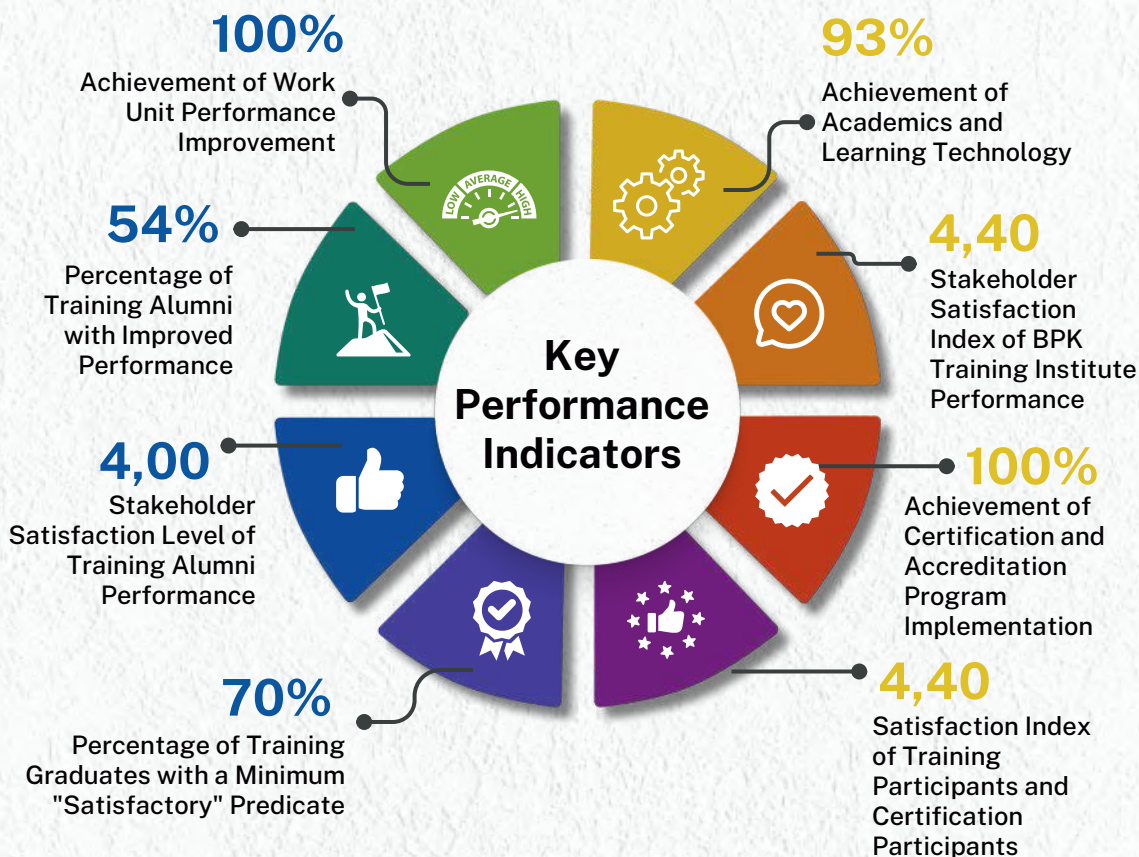




Trends revealed by data are more valuable
than a thousand opinions.

Performance Realization of BPK Training Institute in 2024

As of December 31, 2024

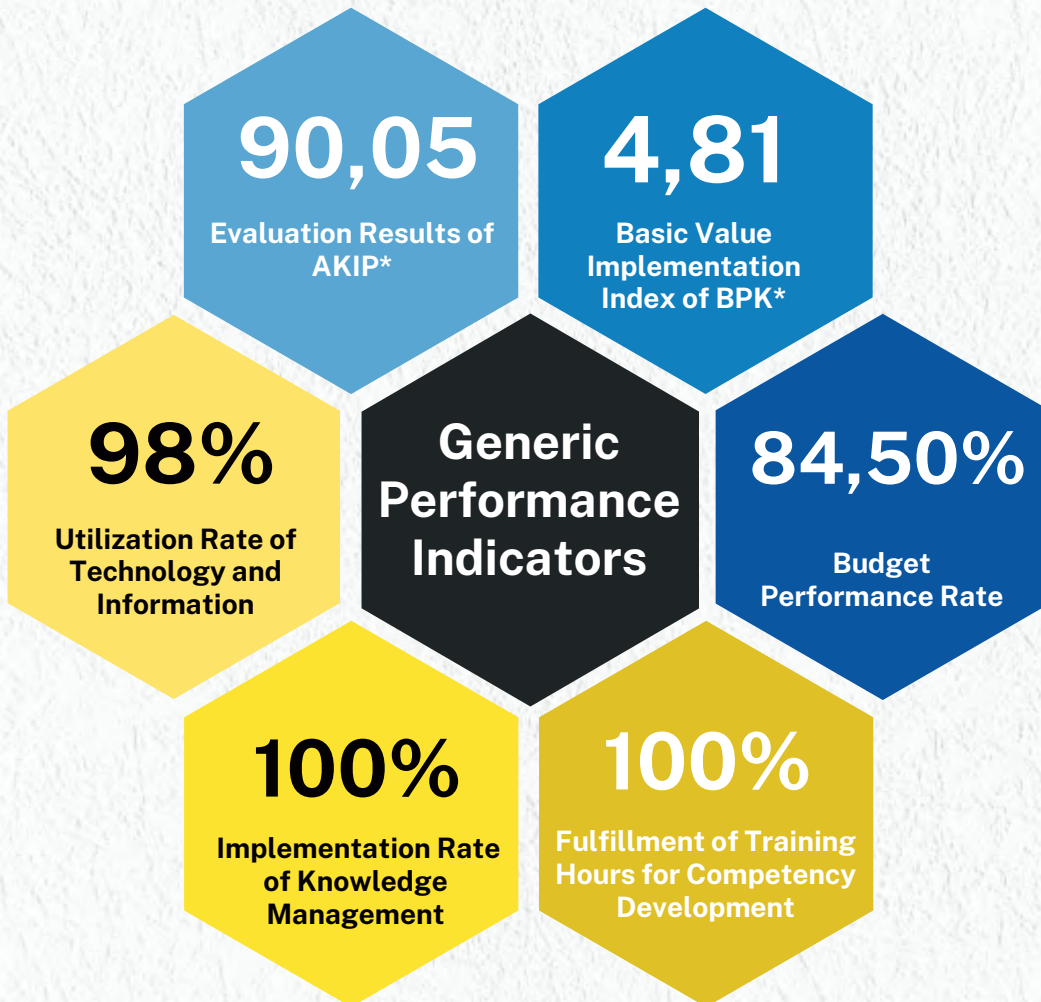


Total Performance Score **103,13**

The total score is obtained from a combination of Main Performance Indicators and Generic Performance Indicators with the following details (on the next page)

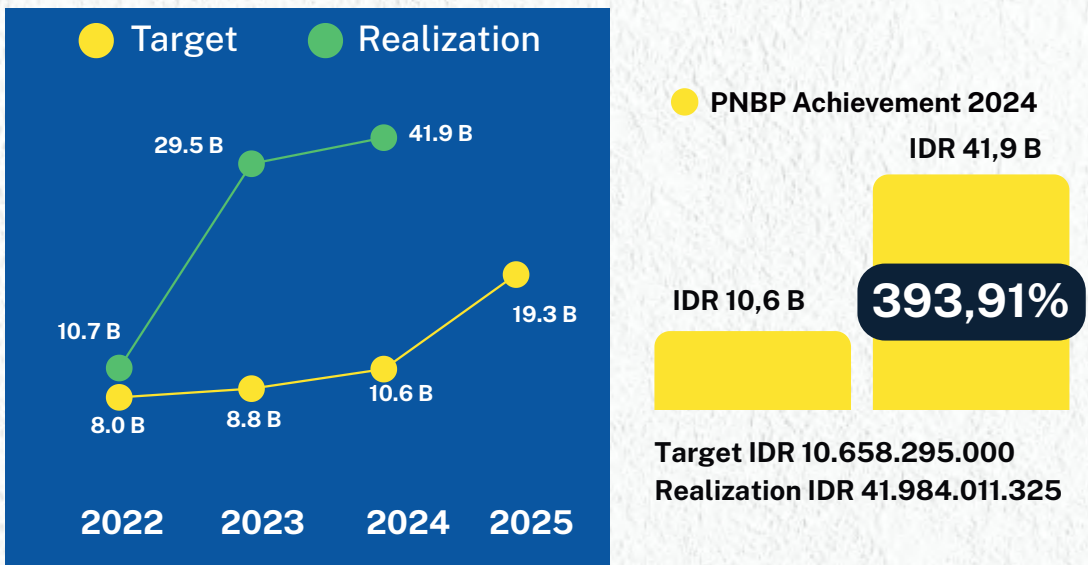
Performance Realization of BPK Training Institute in 2024

As of December 31, 2024



Non-Tax State Revenue (PNBP) 2024

PNBP Achievement Continues to Increase Sharply



Thanks to the support of BPK Leadership along with cooperation from all Work Units at BPK Headquarters and Representative Offices, the BPK Training Institute and Regional Training Centers, the BPK Training Institute organized various External Trainings, increasing PNBP revenue to 393.91% of its target. This PNBP achievement is used to fulfill work unit request trainings, Auditor Functional Position Trainings, International Trainings, and infrastructure improvements.

Budget Realization 2024

Work Unit	Budget (IDR)	Realization (IDR)	Percentage
BPK Training Institute	85.176.730.000	85.124.485.320	99,94%
Medan Regional Training Center	8.138.312.000	8.136.202.154	99,97%
Yogyakarta Regional Training Center	10.532.332.000	10.526.843.741	99.94%
Gowa Regional Training Center	9.400.426.000	9.394.521.629	99,94%
Bali Regional Training Center	5.275.848.000	5.274.198.784	99,97%
TOTAL	118.523.648.000	118.456.251.628	99,94%

BPK Training Institute Average Budget Realization Reached 99.94%

As of December 31, 2024, the average budget realization of BPK Regional Regional Training Centers is 99.94%. BPK Training Institute has successfully optimized budget absorption by the end of the year in accordance with established targets and activity plans.

05

Development of Training Information System (Sisdiklat)



Architecture

of Institutional Information System of BPK Training Institute

DRAFT OF INSTITUTIONAL INFORMATION SYSTEM 2024 V.1.0

BPK TRAINING INSTITUTE INFORMATION SYSTEM

TRAINING PLANNING AND IMPLEMENTATION CENTER

SISDIKLAT

Training Needs Proposal	Training Registration	Certificate of Teaching
Training Catalog	Participant Management	JP Validation
Annual Training Calendar	Graduation	External User Validation
Monthly Training Calendar	Certificates	External Training Validation

SISDIKLAT EKSTERNAL

Training Registration

E-LEARNING

Attendance

ACADEMIC AND LEARNING TECHNOLOGY CENTER

EXPERT MANAGEMENT SYSTEM (SIMPOEL)

HALO EXPERT

SISDIKLAT - ASTRID

Curriculum

Syllabus

Teaching
Materials

SIPENDI

I-TRAIN

KUIS

ELEARNING

Syllabus

Teaching Materials

CERTIFICATION AND DEVELOPMENT CENTER

SAKURA

LPP
Accreditation

SISDIKLAT

CSFA
Certification

KAP Registration
Exam

Training
Evaluation

Training
Management

ELEARNING

Exam

SISDIKLAT EKSTERNAL

Exam
Registration

Certificate

SECRETARIAT

MATA

Budget Monitoring

Budget Accountability

Reporting

sisdiklat

Sisdiklat

Sisdiklat.bpk.go.id

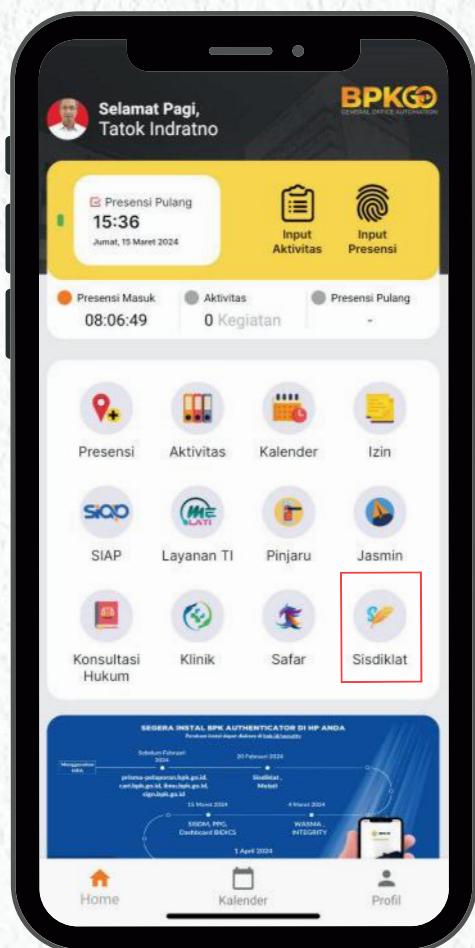
Sisdiklat is a comprehensive solution to manage the entire training business process at BPK Training Institute, from planning training needs, participant registration, training implementation, certificate issuance, to evaluation of results.

Through Sisdiklat, prospective participants can register for training according to the approved needs/Learning Need Analysis. Sisdiklat also facilitates access to Training Coding and well-documented Curriculum, Syllabus, and Teaching Material Database, as well as facilitating the Training Hours (JP) Approval process for external training (outside BPK Training Institute), to obtaining digital certificates.

Sisdiklat is currently integrated with other BPK internal applications such as LMS, SISDM, and BPK GO and has several modules including Training Registration, JP Approval, Certificate Acquisition, Training Need Assessment (TNA), Level 1 and Lv2 Evaluation, and Academic System of Training Development (ASTRID).

Development in 2024

As an information system, Sisdiklat continues to grow, with 7 modules developed during 2024, including BPK Training Institute Training Services, BPK Training Institute Programs, Training Implementation Reports, Sisdiklat Dashboard, Quality Assurance, KAP Registration Exam Module up to the issuance of KAP Registration Participant Certificates for Examiners who have passed the exam, and Certificate Issuance according to CSFA levels in the context of JFP and CSFA integration.



Learning Management System

& Self Learning

elearning.bpk.go.id

Learning Management System (LMS) is one of the digital learning and knowledge management platforms developed by the Deputy Directorate of Learning Technology (Tekjar) as a development of BPK CorpU's learning strategy.

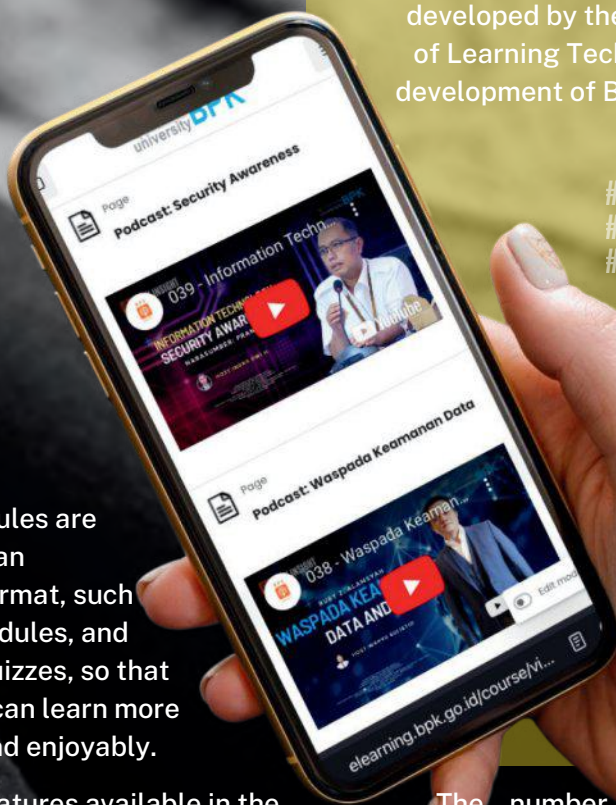
#LearnAnytime
#LearnAnywhere
#LearnOnAnyDevice

learning modules are presented in an interactive format, such as videos, modules, and interactive quizzes, so that participants can learn more effectively and enjoyably.

One of the features available in the BPK Training Institute's LMS is the Self Learning feature, which enables Training Participants to:

- Access learning modules anytime and anywhere.
- Manage their learning pace according to their abilities and available time.
- Take self-assessments to measure their level of understanding.

The number of Self Learning participants increases every month. In the last 10 months, more than 8,000 participants have taken Self-Learning programs, with an average of one employee taking more than one training course, and currently, the number of BPK employees involved in Self Learning training is 2,796.



MATA



The BPK Training Institute Secretariat and the IT Bureau jointly developed the Budget Billing Management application (MATA). Some of the advantages of this application are:

1. **Integrated** with BPK's internal applications, including Prisma and SISDM;
2. The application is developed independently by BPK, thus meeting **security standards**;
3. The application is web-based, allowing access **anytime and anywhere**;
4. Accountability document submission **no longer uses hard copies**, and billing history is maintained.

ASTRID



The ASTRID system is an abbreviation of Academic System of Training Development. This program is a **digitalization of the curriculum, syllabus, and learning material database with systematic coding**. Furthermore, the ASTRID system will be integrated with the BPK Human Resources Information System (SISDM) to monitor the development of assignments for speakers and experts from BPK employees who contribute to the preparation of curriculum, syllabus, and learning modules.

With the development of ASTRID, all curriculum, syllabus, and learning modules have **enhanced copyright security and are integrated** with the training system (Sisdiklat) of the BPK Training Institute. ASTRID has provided a comprehensively coded database of all training curriculum and learning modules. It is hoped that the training pathway (learning pathway) for the competency development of each position at the State Audit Board of Indonesia can be developed with a strong data foundation.



Integrated Training Institute Service



Reports & Analysis

The system generates comprehensive reports to monitor performance and identify areas for improvement.



Integration

The system is integrated with other information systems in the BPK Training Institute, so data can be accessed in real-time and accurately.



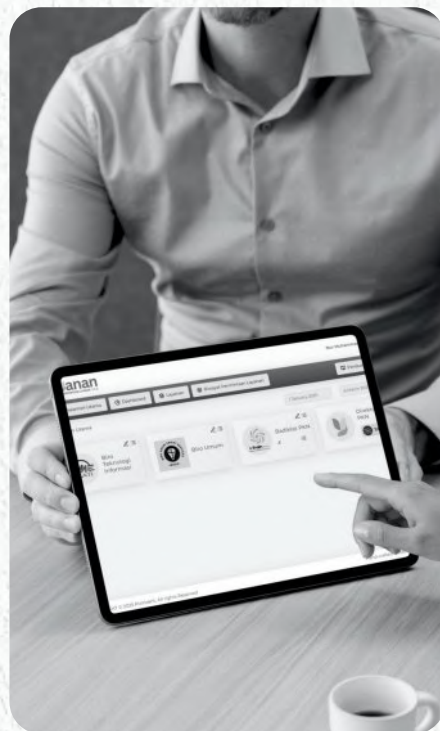
Ticketing

Each service request will be given a unique ticket to facilitate tracking and status monitoring.

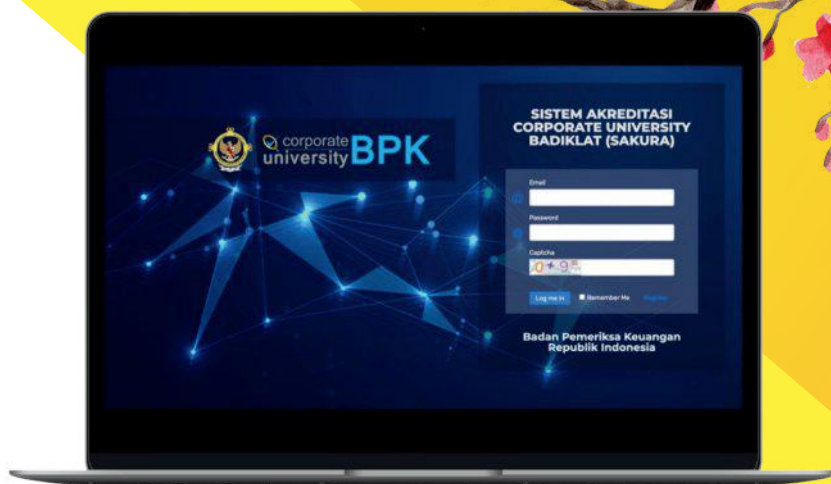


Automated Workflow

The service request handling process becomes more efficient with well-defined workflows.



In 2024, the Deputy Directorate of Learning Technology developed the Training Institute Service, namely the Integrated Service Request Management System (i-Train). This system is designed to improve efficiency in responding to and fulfilling various service requests, ranging from training requests to technical requests. With this system, the service process becomes more transparent, accountable, and responsive to user needs.



Application System

SAKURA

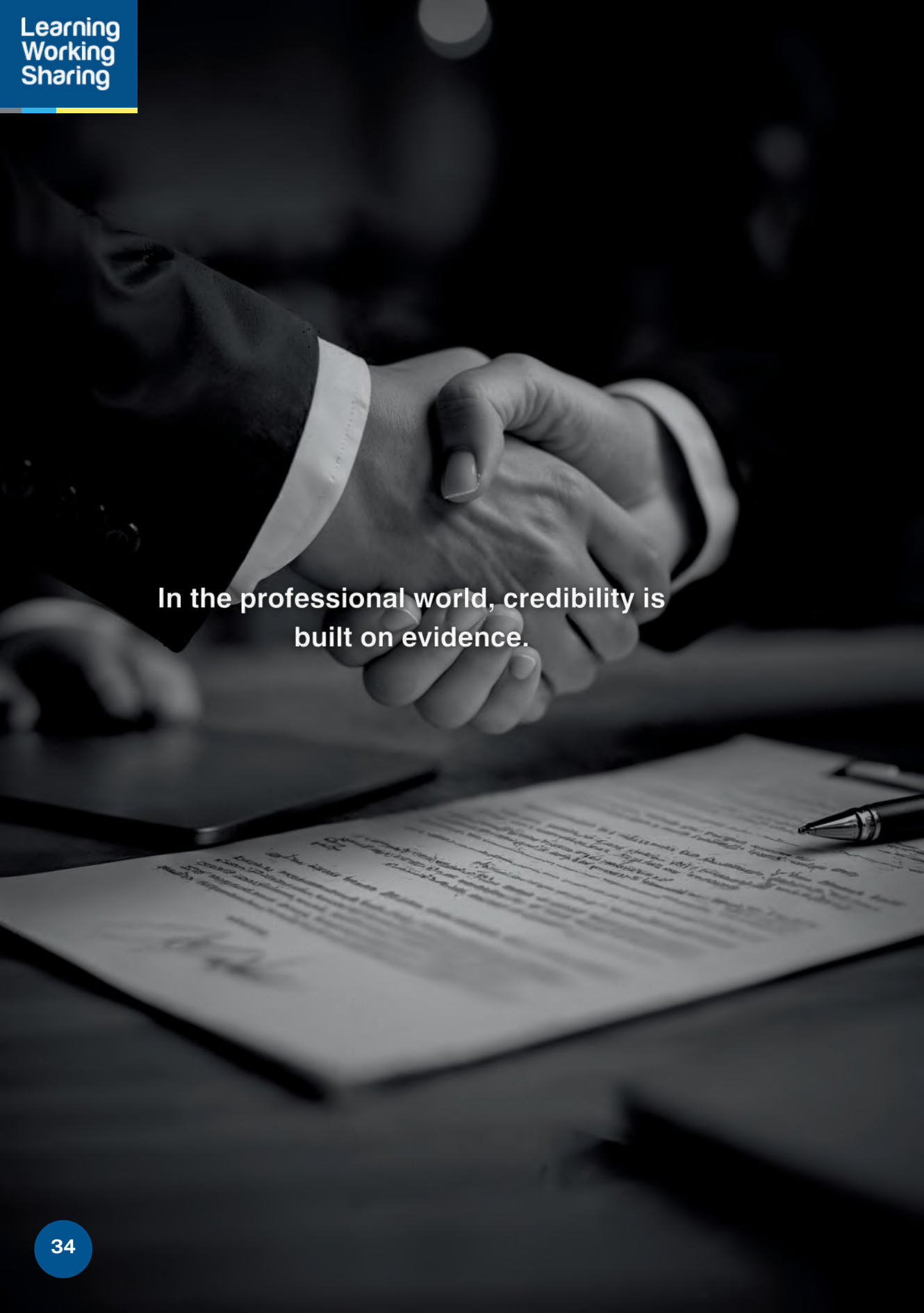
To support the Accreditation of State Financial Audit Training activities, an Accreditation system called SAKURA (Accreditation System of BPK Training Institute Corporate University) was developed. SAKURA is an application used to provide convenience to Training Providers (LPP) in participating in the Accreditation of State Financial Audit Training Providers, and to facilitate the Accreditation Division (Bidang SA) in managing LPP data, both those applying for accreditation and those that have been accredited, which can be accessed via <https://sakura.bpk.go.id>

The business processes in SAKURA include the accreditation process from LPP registration to the determination of accreditation and the uploading of Accreditation Certificates.

06

Certification and Accreditation





In the professional world, credibility is
built on evidence.



Certification & Accreditation Division

The Certification and Accreditation Division (SA) also plays a role in realizing the BPK Training Institute's tasks related to the implementation of State Financial Auditor certification for BPK Implementers and parties outside the BPK, as well as the accreditation of education and training organizing units in the field of state financial auditing.

In 2024, the Accreditation Division (SA) has realized activities including CSFA Certification activities, Accreditation of Education and Training Institutions (LPP) related to State Financial Audit, Auditor Level KAP Registration Examination, Technical Competency Tests based on requests from the Human Resources Bureau, Specialized Skills Certification preparations, and other related tasks.

CSFA Certification Activities include Professional Certification Workshops in the form of CSFA Seminars, CSFA Recognition Programs, and the preparation of CSFA Books. **LPP Accreditation Activities** include Accreditation Assessor Workshops for State Financial Audit Training Providers, socialization of Accreditation activities, and updating of the SAKURA application module. Meanwhile, the Auditor Level KAP Registration Examination activities include KAP registration exams, development of KAP Registration Modules on the Sisdiklat Application, and preparation of Auditor Level KAP Registration exam questions. Technical Competency Test Activities include the Implementation of Technical Competency Tests for Managerial Positions and Functional Positions of BPK Auditors and the preparation of Technical Competency Test questions. For activities related to the preparation of Specialized Skills Certification, a benchmarking study on the implementation of Specialized Skills Certification activities within the Ministry of Transportation has been carried out.

1. CSFA Certification Program

To improve the quality of state financial audits per State Financial Audit Standards, BPK Training Institute, through the Certification and Accreditation (SA) Division, organizes the Certified State Financial Auditor (CSFA) certification program.

CSFA certification is a professional qualification for state financial auditors, with two main objectives:

1. To ensure competency among BPK leaders, Senior High-Ranking Officials (PPTM), Middle High-Ranking Officials (PPTP), Administrative Officers, and Auditors of BPK
2. To enhance the quality of state financial audits based on applicable audit standards.



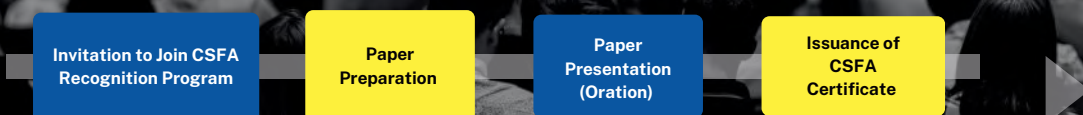
There are two CSFA certification tracks: the Regular CSFA Program, intended for PPTP, Administrative Officers, and BPK Auditors, and CSFA Recognition Program – for BPK Leadership and PPTM.

The procedures for organizing both the internal BPK CSFA Certification and the CSFA Recognition Program are illustrated in the diagram below.

CSFA Regular Certification Program for BPK Internal Staff



CSFA Recognition Program for BPK Internal Leaders



CSFA Holder Database

The SA Division has implemented the Regular CSFA Certification Program and the CSFA Recognition Program for both internal and external BPK participants since 2019. From 2019 to December 2024, the number of participants who successfully passed the CSFA Certification is as follows:

Summary of CSFA Certification Graduates Updated as of December 31, 2024

Year	Batch	Number of CSFA Training Participants	Number of CSFA Certification Graduates	Pass Rate
Recognition Program Participants		-	130	100.00%
Internal Recognition				
2019	Internal Recognition	-	72	100.00%
2020	Internal Recognition	-	44	100.00%
2021	Internal Recognition	-	1	100.00%
2023	Internal Recognition	-	2	100.00%
2024	Internal Recognition	-	1	100.00%
External Recognition				
2020	External Recognition	-	2	100.00%
2021	External Recognition		1	100.00%
2022	External Recognition		7	100.00%
Regular Program Participants		573	438	76.44%
2020	I	108	91	84.26%
2020	II	87	68	78.16%
2021	III	112	82	73.21%
2021	IV	53	47	88.68%
2021	V	26	22	84.62%
2022	VI	55	38	69.09%
2023	VII	28	25	89.29%
2023	VIII	29	24	82.76%
2024	IX	31	20	64.52%
2024	X	44	21	47.73%
Total CSFA Title Holders			568	

CSFA Activities

2024

In 2024, the SA Division carried out various activities in support of the CSFA Certification Program, including the development of the CSFA Certification Guidelines for External Participants, exam question preparation, CSFA Service Standards, and the CSFA Handbook. Additional activities included the Professional Certification Workshop in the form of a CSFA Seminar, development of the CSFA application system, administration of the CSFA Certification Exam, and the implementation of the CSFA Recognition Program. Details of the CSFA-related activities are presented in the following table.

No	Activity	Description
1	Discussion with Directorate Anjak on CSFA Service Standard Revisions	
	• Submission of Revised Service Standard Concept to Kapuserbang	15 May 2024
	• Discussion on CSFA Service Standard Concept	23–24 September 2024
	• Submission of Revised Concept to Directorate Anjak	Still in process at Directorate Anjak
2	Development of CSFA Guidelines for External Participants	Still in process at Directorate Anjak
	• Submission of Concept by Head of SA Division	30 September 2024
	• Submission for Review Request to Badiklat and Renvaja Directorate	7 October 2024
3.	Implementation of CSFA Certification and Remedial Exams	
	• CSFA Certification Exams	
	– Batch IX	12 June 2024
	– Batch X	20 November 2024
	• CSFA Certification Remedial Exams	
	– Remedial Exam	20 February 2024
	– Remedial Exam	22 August 2024
	– Remedial Exam	15 October 2024
	– Remedial Exam	29 November 2024
	– Remedial Exam	12 December 2024

CSFA Activities

2024

No	Activity	Description
4	CSFA Recognition Program Certification for Member VII of BPK	25 August 2024
5	Development of CSFA Certification Exam Questions	
	• Preparation of Exam Questions and Essay Assessments	13 June 2024
	• Preparation of CSFA Exam Questions	9 October 2024
	• Validation of Questions and Essay Assessments for Batch X	12 November 2024
6	Curriculum Improvement for CSFA Certification for External BPK	
	• Formation of Review Team (SA Division, KSBA Division, Planning Division)	19 January 2024
	• Curriculum Review Meetings	29 January, 7 February, 15 February 2024
	• Submission of Feedback Request on CSFA Curriculum Concept	1 March 2024
7	Publication of “BPK Maju, BPK Terdepan” Book	Printed and ready for distribution
8	Development of CSFA Certification Application System on sisdiklat.bpk.go.id	In maintenance phase
9	CSFA Professional Certification Seminar	4 July 2024
10	Outreach on CSFA Program and System	
	• BPK Bali Regional Office	6 March 2024
	• BPK South Sumatra Regional Office	6 March 2024
11	Procurement of Turnitin Application for CSFA Certification Support	Completed and in use starting 1 September 2024
12	Proposal for Revision of Government Regulation No. 81/2021 regarding Fees for CSFA Levels for External BPK	Under review as of 31 December 2024 by Inter-Ministerial Committee

CSFA RECOGNITION PROGRAM BPK BOARD MEMBER VII

The Chairman of BPK personally presented the CSFA Certificate to BPK Board Member VII.

One of the responsibilities of the Certification and Accreditation Division (SA Division) is organizing the CSFA Recognition Program. The CSFA Recognition Program is a certification process specifically designed for BPK Leaders and Senior Officials (PPTM), or other participants appointed by the BPK Leadership. Unlike the Regular CSFA Certification Program, this program does not include training or examination stages. Instead, it involves the submission and presentation of a professional paper.

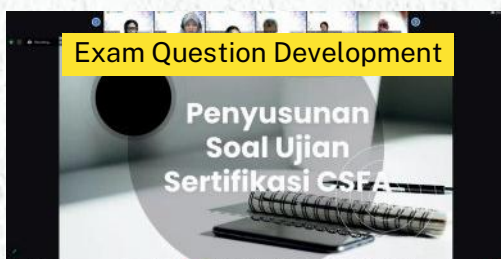
On August 25, 2024, the CSFA Recognition Program paper presentation was held at the Intercontinental Hotel Bandung Dago Pakar, delivered by BPK Board Member VII. Following the presentation, the Chairman of BPK awarded the CSFA Certificate to BPK Board Member VII. The event was held in a hybrid format and attended by BPK Leaders, PPTM, PPTP, PAU, Administrative Officials, BPK Training Institute Management, Senior Auditors, and other BPK staff.

Presentation of a paper titled “Building a Strong BPK to Support the National Development Agenda Towards an Advanced Indonesia” by BPK Board Member VII, Dr. Slamet Edy Purnomo, M.M., CertDA., CFrA., CIAE., CIISA., ChfA.

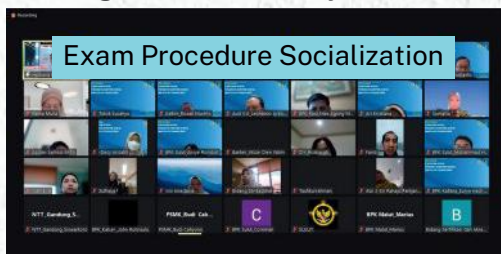


Regular CSFA Certification Program

In the implementation of the CSFA Certification for BPK internal staff, the SA Division is responsible for preparing exam learning modules, administering the exam, processing the results, and issuing the CSFA Certificates.



As part of the preparation for the CSFA Certification exam learning modules, an Exam Question Development Team is formed. This team is responsible for creating the CSFA Certification exam questions. The team may consist of Senior Officials (PPTM), Middle Officials (PPTP), Lead Auditors (PAU), or Training Instructors (Widyaiswara).



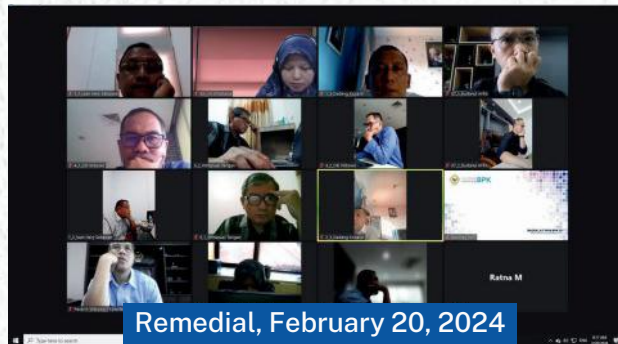
The SA Division conducted an online session to explain the CSFA Certification Exam procedures to participants before the exam took place.



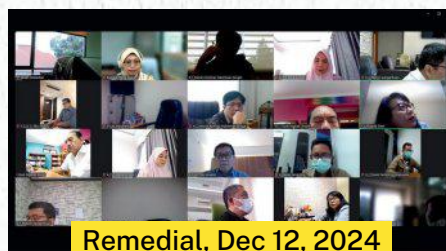
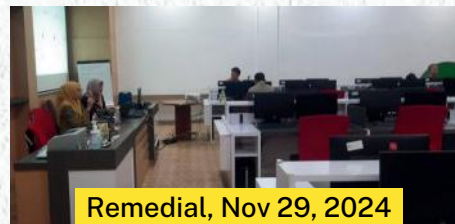
The CSFA Certification Exam is conducted using the Computer Assisted Test (CAT) method, both online and offline, at the BPK Training Institute. The exam covers the following subjects: Audit Philosophy in the Era 4.0, Audit Standards and Quality Management, Public Policy and State Financial Audit, and case studies in financial, performance, and special purpose audits.

CSFA Certification Exam Gallery

The exam can be conducted using two methods: online and offline. The offline exam is held at the BPK Training Institute.



2024





SEMINAR ON STATE FINANCIAL AUDIT **2024**

Implementation of the Regional Government Information System (SIPD)

Jakarta, July 4th, 2024

SA Division held a National Financial Audit Seminar for CSFA holders within BPK, with the theme "Implementation of the Regional Government Information System (SIPD)".

The seminar was conducted in a hybrid format at the BPK Headquarters Auditorium on July 4, 2024. A total of 195 participants attended in person, including BPK Leaders, PPTM/PPTP, BPK Training Institute Management, and other BPK staff. Meanwhile, 396 participants joined online.

This seminar aimed to provide training in the field of national financial auditing for BPK personnel and to support continuous professional education for BPK auditors and staff who hold CSFA certification.



The speakers at this seminar included: BPK Auditor General V, Dr. Slamet Kurniawan, M.Sc., Ak., CSFA, CPA, CFrA, ERMCP, BPK Auditor General VI, Dr. Laode Nusriadi, S.E., M.Si., Ak., CA, CPA, CFrA, CSFA, CertDA, ACPA, ERMCP, FCPA , Head of the Data and Information Systems Center, Ministry of Home Affairs, Erikson P. Manihuruk, S.Kom., M.Si., Assistant III for General Administration, West Nusa Tenggara Provincial Secretariat, H. Wirawan, S.Si., MT, Head of the Regional Financial and Asset Agency (BPKAD) of Tasikmalaya City, Drs. H. Asep Goparullah, M.Pd., Deputy for Supervision of Regional Financial Governance (PPKD), BPKP**, Raden Suhartono, S.E., M.Ak.



**Learning
Working
Sharing**



Contribution of **CSFA** Holders to a Better BPK

The first CSFA paper compilation book was published in 2020. Starting in 2021, the publication of the CSFA book has been managed by the SA Division. The book contains fresh ideas to strengthen BPK's business processes in its efforts to become a trusted audit institution that actively contributes to achieving quality and impactful state financial governance, as mandated in BPK's Strategic Plan.

This book aims to capture and transform the tacit knowledge held by individual BPK personnel into explicit knowledge, so it can be shared not only within BPK but also with other stakeholders.

Moreover, tacit knowledge and explicit knowledge are essential components of knowledge management, which plays a critical role in developing and strengthening organizational capacity.

Ultimately, an effective and sustainable knowledge management system will boost productivity and foster a culture of collaboration—enabling the continuous creation of groundbreaking strategies and providing valuable support in navigating the dynamic challenges of an uncertain future.

Therefore, this book is expected to serve as a guide for BPK and its stakeholders, encouraging continued progress and meaningful contributions for the people and the beloved country, the Republic of Indonesia.

2024

CSFA Paper Book Compilation 2024

The SA Division compiled a book titled “BPK Forward, BPK at the Forefront: A Collection of Thoughts on State Financial Audit and Governance.”

This book is a compilation of 13 selected papers written by CSFA title holders from the 2023 to 2024 period. The authors include BPK leaders, administrative officials, senior auditors, and training instructors. The book development process began in April 2024, starting with the selection of the best papers from CSFA Certification participants in Batches VI to VIII.

The selection of papers also took into account input from Senior Executive Officials (PPTM), who served as advisors for this publication.

The book “BPK Forward, BPK at the Forefront” will enrich knowledge and serve as a valuable reference for all BPK personnel, as well as stakeholders more broadly.



CSFA
CERTIFIED STATE FINANCE AUDITOR

SA

2. Accreditation of Education and Training Institutions

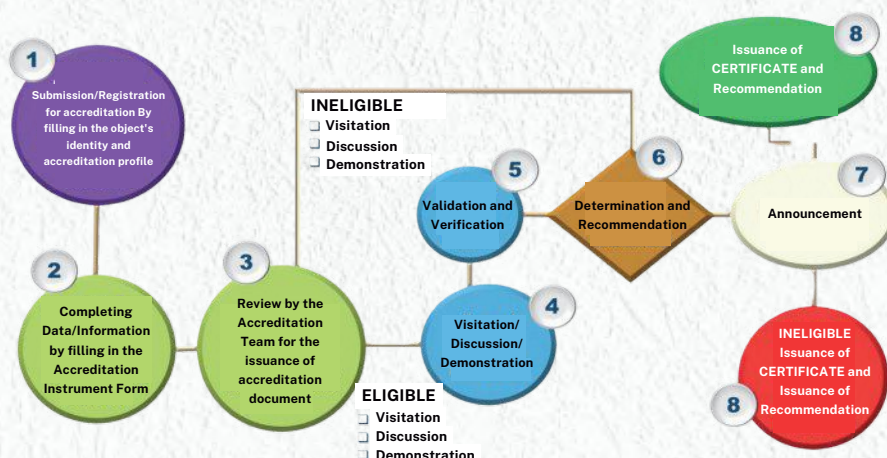
Accreditation of Education and Training Providers is a form of recognition given by BPK Training Institute to Education and Training Institutions (LPP) that have been assessed to meet certain standards or criteria, allowing them to conduct education and training programs related to state financial audits.

Training Programs Eligible for Accreditation



Accreditation Mechanism

The Regulation of the Secretary General of BPK Number 25 of 2022 on Guidelines for the Accreditation of State Financial Audit Education and Training Providers outlines the accreditation process, consisting of eight stages, from application/registration to certificate issuance



The Accreditation Division (SA) is responsible for the entire Accreditation process starting from the registration of Training Providers (LPP) to the determination of accreditation and uploading of Accreditation Certificates to the SAKURA application.

Accreditation Roadmap

In 2023, the BPK Training Institute began its initial phase of accrediting PKN training providers. This phase started with a program eligibility assessment through the Accreditation of Program Accrediting Institutions by the National Institute of Public Administration (LAN), which included the following activities:

1. Submission of an accreditation request on January 6, 2023 (Letter No. 6/S/XXVII/01/2023) and receipt of LAN's response (Letter No. 207/K.I/PDP.09);
2. Conducting a socialization and preparatory briefing on June 21, 2023;
3. Signing a Cooperation Agreement on August 28, 2023 between BPK Training Institute and the Deputy for Policy on Competency Development of Civil Servants at LAN regarding the accreditation implementation;
4. Uploading data and documents through the LAN accreditation system (e-trainingmanagement.sipka.lan.go.id);
5. Assessment and visitation by the Assessor Team on October 12, 2023;
6. Issuance of Accreditation Status on October 27, 2023;
7. Receipt of the Accreditation Certificate from LAN on November 7, 2023.

To support LAN accreditation, BPK Training Institute also strengthened its human resources by conducting the Accreditation Assessor Workshop for Training Providers on June 7–8, 2023. This workshop featured speakers from LAN, the IT Bureau, and the SA Division. It was attended by prospective members of the Assessor Team and the Accreditation Secretariat.



**Workshop for Assessors,
June 7-8, 2023**



**Visitation by LAN,
October 12, 2023**



**Receipt of Accreditation Status,
October 27, 2023**



**Receipt of Accreditation
Certificate, November 7, 2023**

Accreditation Roadmap

Following its recognition by LAN, the BPK Training Institute conducted outreach sessions for prospective Training and Education Institutions (LPPs) - including IAI, IAPI, and BPSDM from all provinces - held at the Regional Training Centers in Gowa (November 8, 2023), Yogyakarta (November 15, 2023), and Medan (November 21, 2023), as well as via Zoom (December 18, 2023).



BPK Training Institute



Gowa Regional Training Center



Yogyakarta Regional Training Center



Medan Regional Training Center



Accreditation Activities 2024

BPK Training Institute has been accredited by LAN to serve as a Program Accrediting Institution for Technical Training in the field of state finance, based on the Decree of the Head of the National Institute of Public Administration (LAN) No. 627/K.I/PDP.09/2023 on the Designation of the Center for Education and Training of State Financial Audit (BPK Training Institute) as a Program Accrediting Institution for Technical Training in State Financial Audit, with an "Accredited" status valid for five (5) years.

In 2024, the SA Division has undertaken several activities to support accreditation efforts, including organizing the Accreditation Assessor Workshop for PKN Training Providers, drafting a proposed amendment to Government Regulation No. 81 of 2021 on Types and Tariffs of Non-Tax State Revenue (PNBP) applicable to BPK, conducting Accreditation socialization activities, and updating the SAKURA application modules. Details of these activities are outlined in the following table.

To promote awareness of PKN Training Provider Accreditation, the SA Division has also carried out outreach sessions for both government and private Training and Education Institutions (LPPs). These activities began in 2023 through in-person sessions at Training Operation Unit in Gowa, Yogyakarta, and Medan, as well as online via Zoom. In 2024, the SA Division continued the socialization efforts by visiting Human Resources Development Agencies (BPSDM) within local governments.

BPSDM of East Kalimantan, Oct 22, 2024



BPSDM of Central Kalimantan, Oct 30, 2024

No.	Activities	Remarks
1.	Organizing the Accreditation Assessor Workshop for PKN Training Providers	17-18 Oktober 2024
2.	Drafting a Proposal to Amend Government Regulation No. 81 of 2021 on the Types and Tariffs of Non-Tax State Revenue (PNBP) applicable to BPK, specifically to refine tariff provisions based on the number of training programs	As of December 31, 2024, the proposal remains under review by the Inter-Ministerial Committee (PAK).
3.	Conducting socialization of the PKN Training Provider Accreditation activities and introducing the SAKURA application.	
	<ul style="list-style-type: none"> Socialization at the Human Resources Development Agency (BPSDM) of East Kalimantan Province, <u>Samarinda</u> 	22 Oktober 2024
	<ul style="list-style-type: none"> Socialization at the Human Resources Development Agency (BPSDM) of Central Kalimantan Province, <u>Palangkaraya</u> 	30 Oktober 2024
4.	Discussion on updating the SAKURA application modules	2 Desember 2024

3. Registration Examination for Public Accountant Offices - Auditor Level

BPK Training Institute conducted the Public Accountant Registration Training (Auditor Level) for KAP auditors assigned to State Financial Audits, followed by the KAP Auditor Level Registration Examination administered by the SA Division.

After completing the training, participants registered via sisdiklat-eksternal.bpk.go.id. The SA Division then managed registration, issued participant announcements through BPK Training Institute Website, administered the examination, announced results, and issued certificates

In 2024, the SA Division carried out several activities to support the KAP Registration Examination, including drafting the Guidelines for the Administration of the KAP Auditor Level Registration Examination, developing the KAP Registration Module in the Sisdiklat Application, and preparing examination questions for the KAP Auditor Level Registration.

The objectives of the KAP Auditor Level Registration Examination are as follows:

1. To assess participants' understanding of the training learning modules through the Computer-Based Test (CAT) method during the training program;
2. Participants who pass the examination and receive a certificate of completion may use the certificate as one of the requirements to register as a Public Accounting Firm (KAP) authorized to conduct state financial audits.

Public Accountant Office (KAP) Registration Examination Activities-2024

The following table presents the detailed implementation of the KAP Auditor Level Registration Examination.

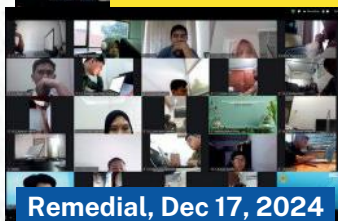
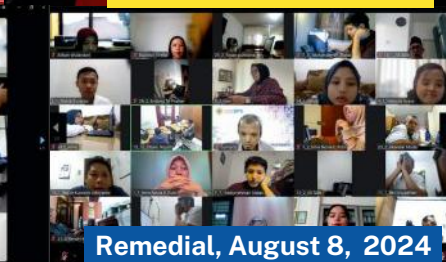
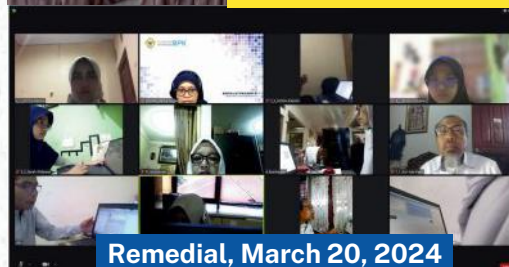
No.	Activity	Remarks
1.	Preparation of Draft Guidelines for the Implementation of KAP Registration Exams for Auditor Level	Still in process at Directorate Anjak
	• Submission of Request for Review of the Draft Guidelines from Head of <u>Badiklat PKN</u> to <u>Kaditama Renvaja</u>	April 25, 2024
	• Discussion on the Draft Guidelines for the Implementation of KAP Registration Exams with Directorate EPP	October 25, 2024
2.	Preparation of KAP Registration Exam Questions for Auditor Level	May 21 & September 6, 2024
3.	Development of KAP Registration Module in the SISDIKLAT Application	
	• Discussion with IT Bureau regarding Module Development	February to September 2024
	• Handover of KAP Registration Exam Module	September 20, 2024
4.	Implementation of KAP Registration Exam for Auditor Level	
	• Remedial Exam for 2021–2023	March 20, 2024
	• KAP Registration Exam 2024	May 28, 2024
	• Remedial Exam 2021–2024	July 25, 2024
	• Remedial Exam 2021–2023	August 8, 2024
	• Remedial Exam 2021–2024	September 5, 2024
	• Remedial Exam 2021–2024	December 17, 2024
5.	Preparation of Proposed Amendments to Government Regulation No. 81 of 2021 on Types and Rates of Non-Tax State Revenue Related to Training and KAP Registration Exams at BPK	Until December 31, 2024, proposal is under discussion by the Inter-Ministerial Committee (PAK)



Implementation of KAP Registration Examination for Auditor Level

The KAP Registration Examination for Auditor Level is **conducted using two methods**: the online method, where participants take the exam independently at their respective homes or offices under supervision via Zoom Meeting, and the offline method, where the exam is held at the Badiklat PKN Office and supervised directly by the exam committee.

Both online and offline participants are required to install the Safe Exam Browser on the device used for the exam, which must be connected to the Learning Management System (<https://elearning.bpk.go.id/>).

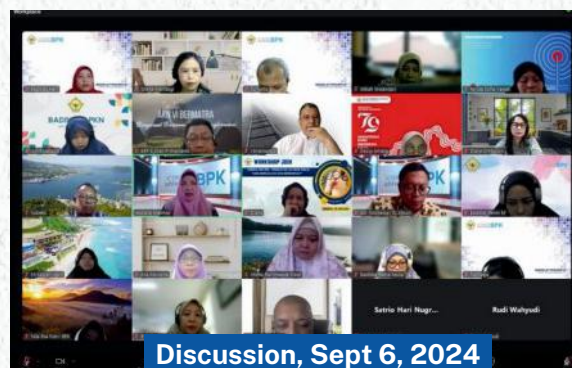
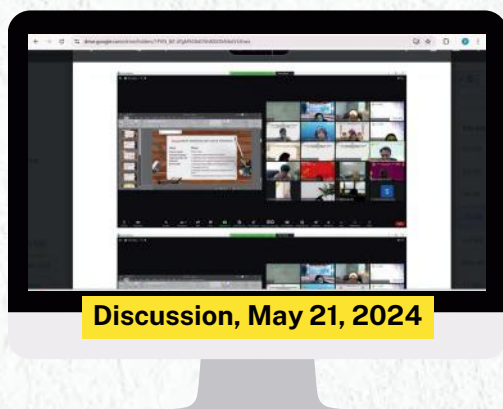


 **141** Participants
were declared **PASSED**
during 2024



Preparation of KAP Registration Exam Questions for Auditor Level

As part of the preparation for the KAP registration exam questions, the SA Division organized a discussion forum for the KAP exam question development team. The team consists of instructors/facilitators and appointed representatives from the Directorate of Certification and Training Development (Pusserbang Diklat PKN). The team gathers exam question references and answers provided by the training facilitators. The exam questions are validated based on training learning modules, syllabus, curriculum, as well as applicable laws and regulations.



4. Technical Competency Test Using the CAT Method

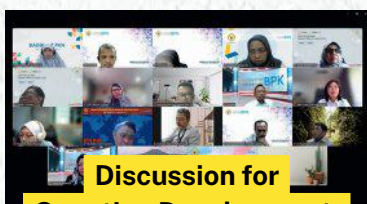
To follow up on the request from the Bureau of Human Resources, BPK Training Institute, represented by the SA Division, conducted the Technical Competency Test for Structural (managerial) Positions and Functional Auditor Positions (JFP). The purpose of this Technical Competency Test is to assess and evaluate employees' technical competencies in carrying out their duties and responsibilities at each job level.

The Technical Competency Test was conducted using the Computer Assisted Test (CAT) method for both Managerial Positions and Functional Auditor Positions (JFP). The implementation of the CAT-based Technical Competency Test requires several essential components, including human resources (such as organizers, exam item writers, and test participants) and technology to support the CAT process. The test can be held either online or offline.

In 2024, the SA Division carried out various activities to support the implementation of the Technical Competency Test. These included the development of the draft Guidelines for Conducting the Technical Competency Test for Managerial and Functional Auditor Positions within BPK, as well as the preparation of test items. Details of these activities are outlined in the table below.

No.	Activity	Remarks
1.	Creating Guidelines for Technical Competency Assessment (Managerial/Auditor)	Being approved by BPK Secretary General
2.	Creating Technical Competency Assessment Questions	
	• Technical Competency Assessment for Administrator Target Positions	November 18, 2024
	• Validation of Questions for Technical Competency Assessment for Administrator Target Positions	December 6, 2024
3.	Conducting Technical Competency Assessments	
	• Technical Competency Assessment for First Expert Target Positions (JPT Pratama)	May 22, 2024
	• Technical Competency Assessment for Administrator Target Positions	July 5, 2024
	• Technical Competency Assessment for First Expert Target Positions (JPT Pratama)	December 11, 2024
	• Technical Competency Assessment for Administrator Target Positions	December 13, 2024

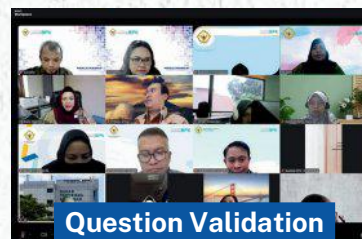
Technical Competency Test Question Development



**Discussion for
Question Development,
Nov 18, 2024**

To develop the technical competency assessment questions, a Question Development Team has been formed. This team consists of instructors/Subject Matter Experts and representatives from the relevant SA (likely referring to a specific department within the organization) who have been appointed.

The Question Development Team will gather exam questions and answers based on the exam learning modules, Technical Competency Standards, and applicable laws and regulations. Following this, the Technical Competency Assessment questions will undergo validation to ensure the reliability and validity of the exam questions.



**Question Validation
Discussion, Dec 6, 2024**

Technical Competency Assessment Implementation Gallery

The assessment can be conducted using two methods: online and offline. Offline assessments take place at Badiklat PKN (the Training Institute of State Financial Audit).



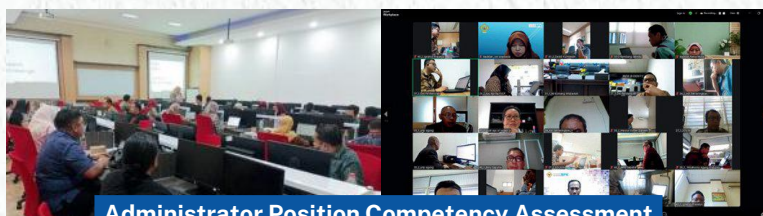
**Administrator Position
Competency Assessment,
July 5, 2024**



**JPT Pratama Competency
Assessment,
May 22, 2024**



**JPT Pratama Competency
Assessment,
December 11, 2024**



**Administrator Position Competency Assessment
(online & offline),
December 13, 2024**

5. Certification of Expertise

The State Financial Audit Standards (SPKN) stipulate that auditors must collectively possess the necessary knowledge, experience, and competencies for conducting audits. This professional competence is evidenced by certificates issued by authorized institutions or other documents that attest to expertise.

In this regard, to ensure the competence of Auditors in carrying out state financial audits, BPK Training Institute is designing a Skills Certification program for BPK staff.

To develop this Skills Certification program, on November 20, 2024, the BPK Training Institute conducted a benchmarking study on the implementation of Skills Certification activities within the Ministry of Transportation. This activity aimed to gain an overview of how Skills Certification activities are managed at the Ministry of Transportation.

The event was attended by the Director of Certification and Training Development, the Deputy Director of Certification and Accreditation, and staff. Also present were the Secretary of the Transportation Human Resources Development Agency (BPSDMP), the Head of the HR Division of the BPSDMP Secretariat, the Heads of Training Divisions from the Air, Sea, and Land Transportation Human Resources Development Centers (PPSDMP), as well as BPSDMP staff.



07

Training Facilities and Infrastructure





Quality is not an act, it is a habit.

- Aristoteles

The Infrastructure Park

BPK Training Institute and its 4 Regional Training Centers facilitate infrastructure audit learning not only in classrooms but also through testing simulations/role-playing in an infrastructure park.



Building and Infrastructure Audit Training



**Reliable Infrastructure,
Optimal Development**

Infrastructure and Facilities

Supporting Training

To support training, the **BPK Training Institute and its Regional Training Centers** are equipped with auditoriums, classrooms, dormitories, mosques, a theater room, sports fields, a moot court room, gardens, and other supporting facilities

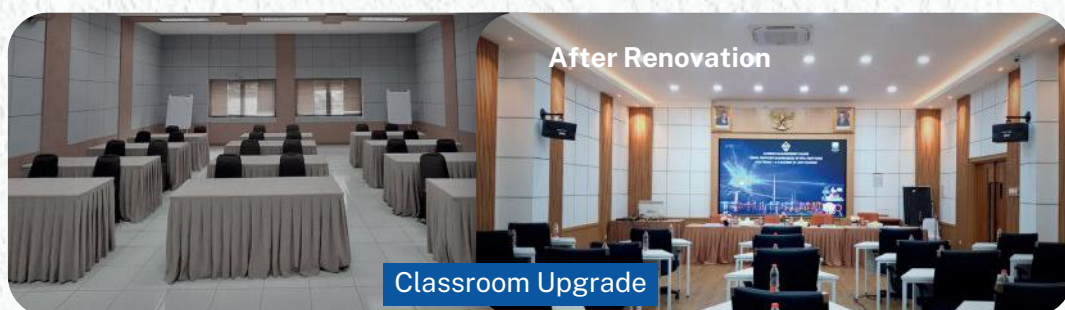


Comfort is Key:

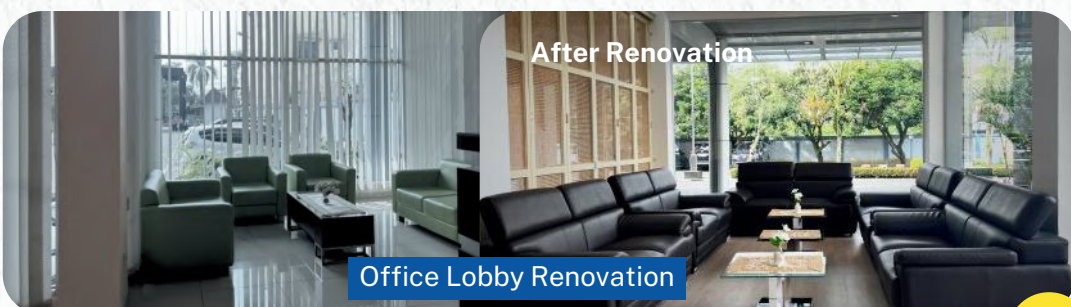
Improving Training Facilities and Infrastructure

To enhance the comfort of training participants and staff, BPK Training Institute and its Regional Training Centers are continuously improving their facilities and infrastructure through procurement, repairs, and upgrades. Examples include the development of an infrastructure park, construction of modern classrooms, renovation of dormitory rooms, office lobby renovation, dining hall renovation, rooftop lounge construction, and procurement of a videotron.

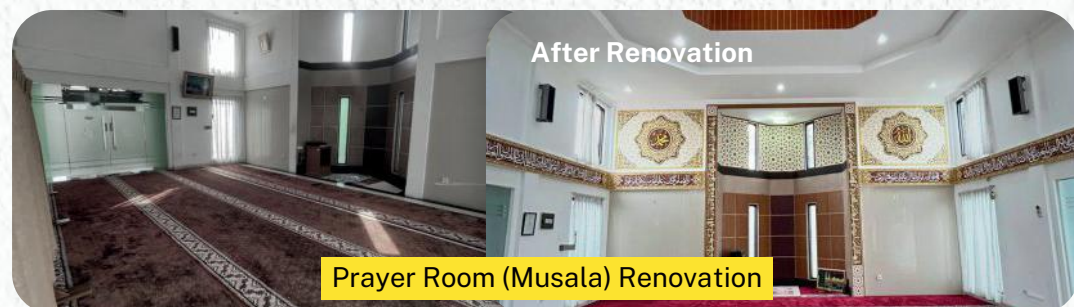
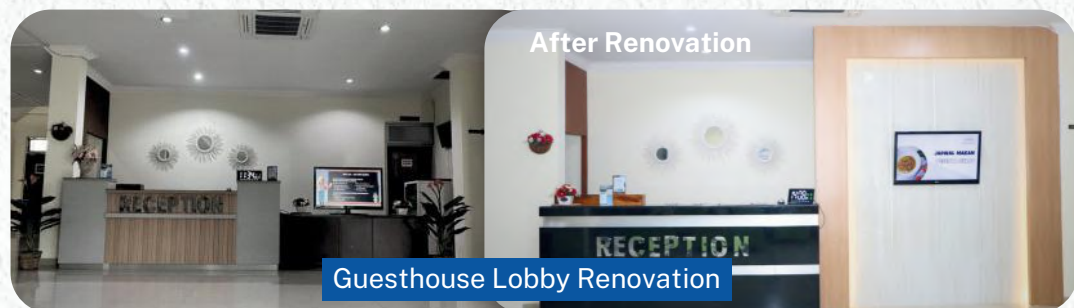
BPK Training Instute (Jakarta)



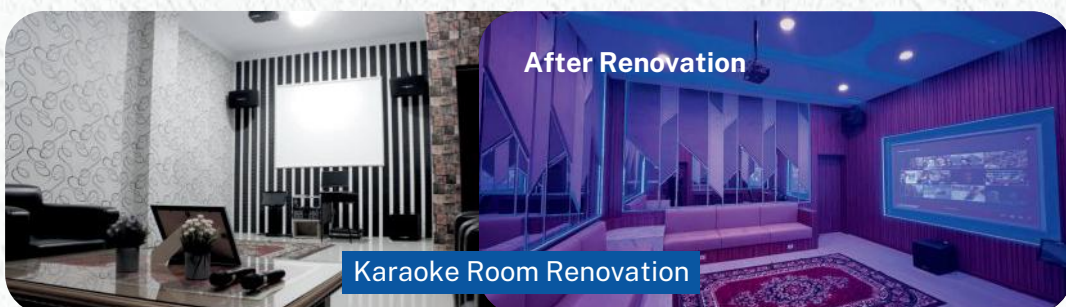
Medan Regional Training Center



Medan Regional Training Center



Medan Regional Training Center



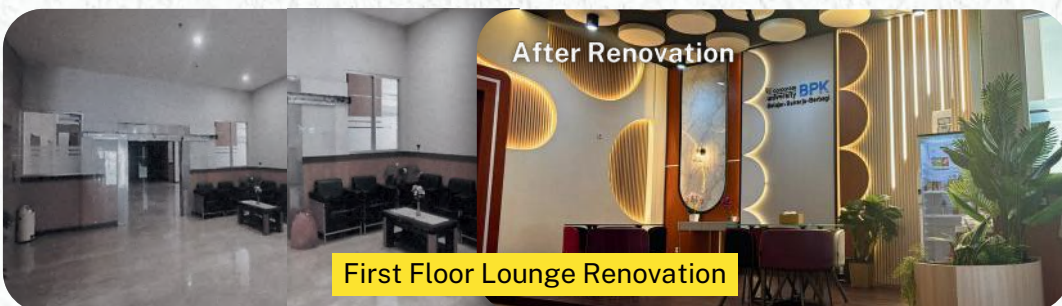
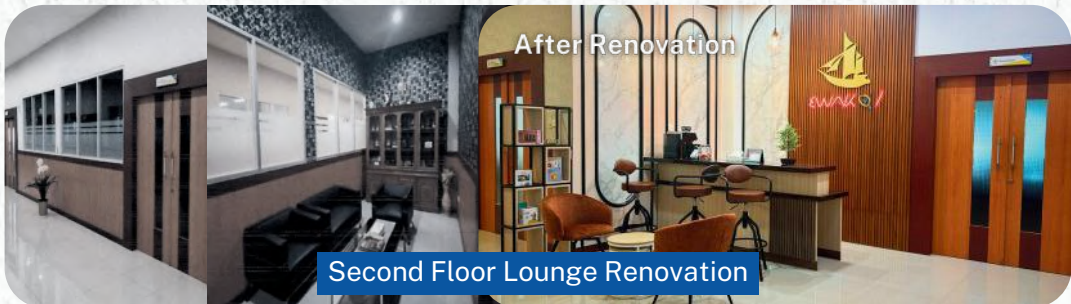
Yogyakarta Regional Training Center



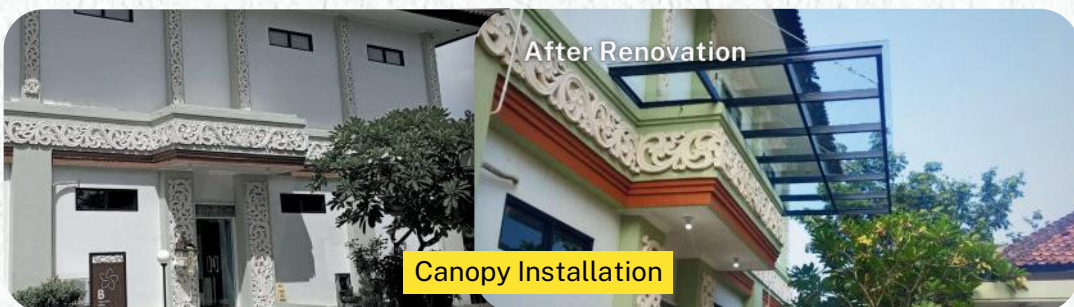
Yogyakarta Regional Training Center



Gowa Regional Training Center



Bali Regional Training Center



Grants and Development of International Education and Training Centre of State Financial Audit in Bali



BPK Training Institute received a grant of 2,335 m² of land and 7 buildings in Kuta, Bali from the Bali Provincial Government which will be used for the construction of the International Training Centre.

The location of the land is very strategic in the city centre and close to I Gusti Ngurah Rai International Airport.

The facilities at the Training Center are designed to meet international training standards.



Training Center Building



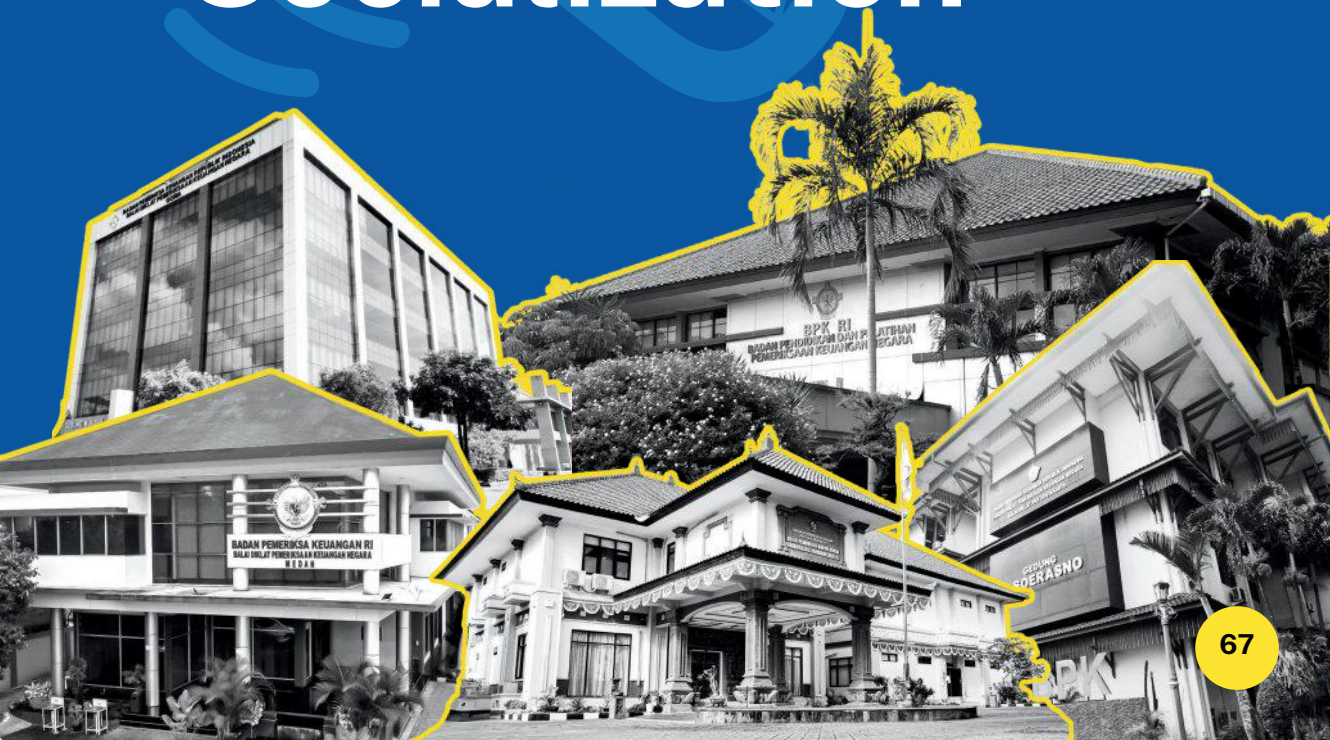
Classrooms




Dining Area

08

Training Planning and Socialization



A black and white photograph of two men in business suits shaking hands. The man on the left is wearing a light-colored suit jacket with three buttons visible. The man on the right is wearing a dark suit jacket. They are standing in front of a blurred background that appears to be an outdoor setting with other people and structures.

**A good reputation is your greatest asset. It
is built through self-knowledge, integrity,
and consistency.**

- Brian Tracy



TRAINING NEEDS ANALYSIS (TNA)

Competency Identification

The BPK Training Institute and the Human Resources Bureau collaborate in the TNA Activity to identify the competencies of BPK employees that are needed, then to be improved based on the work unit performance targets in supporting the achievement of the BPK Strategic Plan. It is expected that the training implemented will be in accordance with the needs of the work unit in supporting the achievement of the BPK vision and mission.

Data Collection of Training Needs

For internal training, the Planning Division collects training needs data from work units and employees, by sending an official memo from the Director General of the BPK Training Institute to the heads of work units. For external training, training needs data is obtained from APIP and Training Operation Units. The proposed training topics are stated in the 2025 training calendar.

Delivery of the Training Calendar

The 2025 training calendar were delivered to all work units within the BPK through an official memo from the Director General of BPK Training Institute on November 2024.

External Training Socialization

Directorate of Training Planning and Implementation of BPK Training Institute (Jakarta)

To further introduce BPK Training Institute as a training institution that organizes training for APIP, the Directorate of Training Planning and Implementation, specifically the Deputy Directorate of Training Planning, conducted external training socialization to several agencies. Additionally, the Regional Training Centers actively conduct socialization about external training to the Regional Governments in their areas, especially to the local APIP.

10 entities were given socialization during 2024 by the BPK Training Institute, namely the Supreme Court, the Ministry of Transportation, the Bukit Tinggi City Inspectorate, the Bandung City Inspectorate, the National Research and Innovation Agency (BRIN), South Sumatra Regional Hospital, the Bandung Regency Government, the Tulung Agung Regency Inspectorate, PT PLN (Persero), and Law Enforcement Agencies of the Police and the Corruption Eradication Committee.



External Training Socialization

Medan Regional Training Center



The Medan Regional Training Center carried out socialization activities for the training programs to stakeholders, especially in the Sumatra Island region. The socialization agenda carried out in 2024 included the Tebing Tinggi City Government, Karo District Hospital, Karo District Finance and Regional Asset Agency, Karo District Attorney's Office, Tebing Tinggi City Education Administration, Karo District BPD, Binjai City Government, Kabanjahe Public High School 1, Disdukcapil, Adam Malik Medan Hospital, Bank Sumut, Karo District Cultural, Youth, Sports and Tourism Administration, Karo District UKPBJ, South Sumatra Provincial Government, Ogan Komering Ilir District Government, and Banyuwasin District Government.

These activities aimed to introduce and promote the training programs available at BPK Training Institute. This socialization should increase participation and collaboration in the implementation of external training, as well as increasing the role of the BPK Training Institute.



External Training Socialization

Yogyakarta Regional Training Center

During 2024, the Yogyakarta Regional Training Center welcomed visits from various Regional Governments including the East Java Provincial Government, Gresik Regency Government, Lahat Regency Government, and Samarinda City Government. The visits aimed to obtain information regarding the external training programs at BPK Training Institute. Additionally, a Focus Group Discussion (FGD) was conducted to analyze training needs and training socialization at the BPK Representative Office of East Java Province. Various external training topics have been held at the Yogyakarta Regional Training Center and the interest from local governments continues to increase.



External Training Socialization

Bali Regional Training Center



If you don't know it, you won't love it. Based on this proverb, the Bali Regional Training Center conducted socialization to stakeholders in other regions. The activities carried out in the socialization were presentations related to the programs provided by the Bali Regional Training Center, in the form of training programs, learning methods, material coverage, and implementation time. During 2024, the Bali Regional Training Center conducted socialization to 9 inspectorates and 8 OPDs during the period of February - April 2024.

Through its direct socialization activities, the BPK Training Institute, specifically the Bali Regional Training Center, is increasingly recognized by Regional Governments. The promotion strategy of conducting training socialization is considered capable of increasing APIP or OPD awareness of the existence of training programs offered by the Bali Regional Training Center. When you consider that there are city/regional/provincial governments that have never been connected to the Bali Regional Training Center in terms of organizing training, socialization to other regions needs to be carried out.

During 2024, 17 local governments received socialization, including the Inspectorates of Jombang Regency, Madiun Regency, Trenggalek Regency, Pacitan Regency, Tulungagung Regency, Lampung Province, Bandar Lampung City, Pringsewu Regency, Pasawaran Regency, as well as the Administrations of Education (Disdik) of Lampung Province, Bandar Lampung City, Blitar City, Kediri City, Kediri Regency, Jombang Regency, Trenggalek Regency, and Pacitan Regency.

External Training Socialization

Gowa Regional Training Center



As a form of commitment of BPK Training Institute in realizing good regional government financial governance, the Gowa Regional Training Center held a socialization of information related to training. They conducted a visit in the context of socializing external training to the Gowa Regency Office, the Jeneponto Regency Office, the North Toraja Regency Office, and East Java Province. This limited visit was carried out in order to provide information on external training programs, presentation of the Training Operation Unit in Gowa profile video, discussion sessions, and submission of the 2024 training information booklet (softcopy & hardcopy).



09

Training Implementation



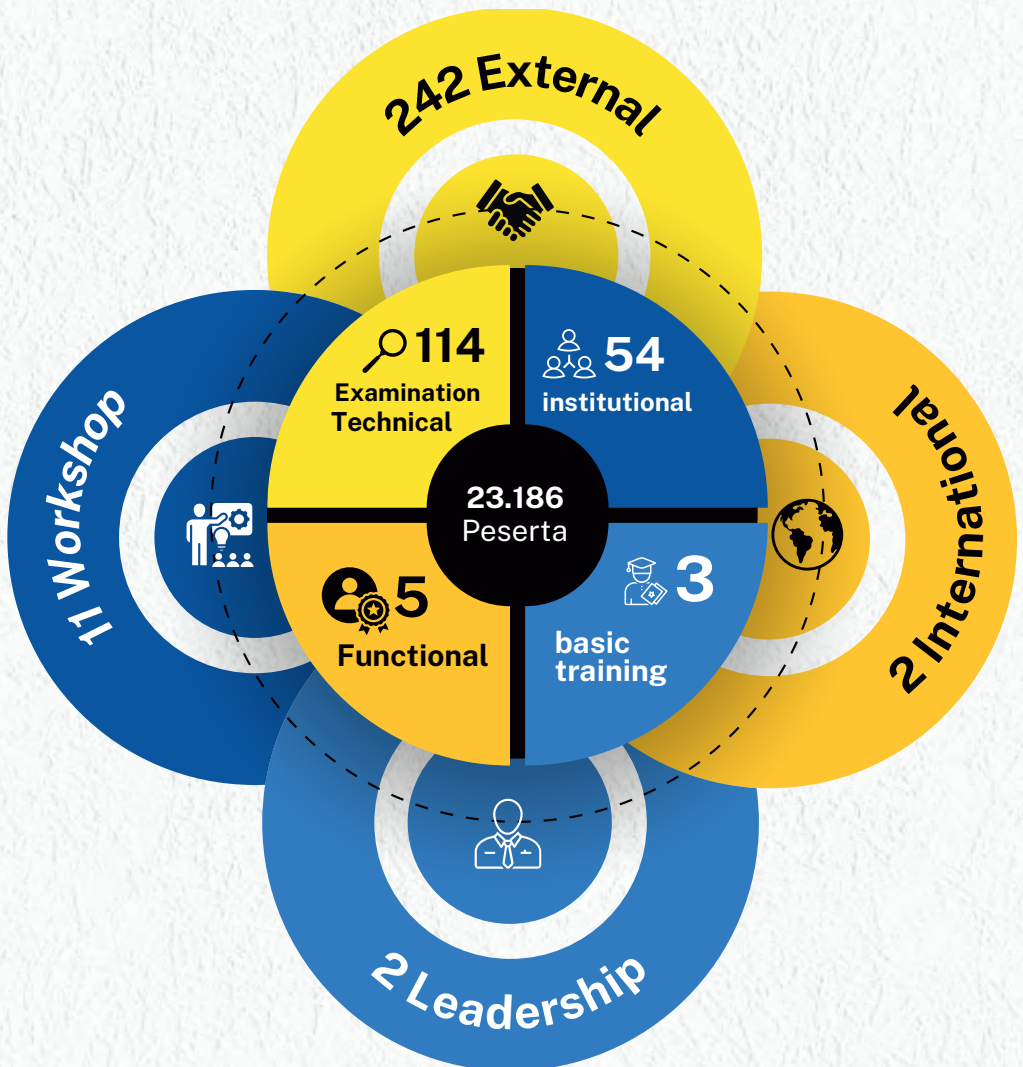
**Talent wins games, but teamwork and
intelligence win championships.**

- Michael Jordan

TRAINING IMPLEMENTATION

YEAR 2024

BPK TRAINING INSTITUTE



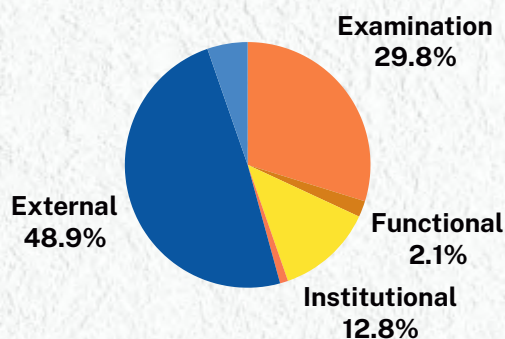
Training Implementation

Deputy Directorate of Training Implementation (Jakarta)

In 2024, the Deputy Directorate of Training Implementation held 94 trainings and workshops attended by a total of 5,454 participants with the following composition:

No.	Type of Training	Σ Trng	Σ Ptcp
1	Examination Technique	28	3.422
2	Institutional	12	396
3	Workshop	5	349
4	External	46	1.214
5	Functional	2	60
6	Leadership	1	13
Total		94	5.454

Of the total number of training courses held in 2024, 29.8% were audit training courses, 12.8% were institutional training courses, 5.3% were workshops/seminars, 48.9% were external training courses, 2.1% were functional training courses, and 1.1% were leadership training courses.



The functional trainings implemented were the Junior Auditor Functional Position Training (JFPA Pertama) and the Chief Auditor Functional Position Training (JFPA Utama). While the leadership training implemented is the Administrator Leadership Training (PKA).

The Deputy Directorate of Training Implementation also held external training for various agencies from the central government and regional governments from various regions of Indonesia, namely from West Sumatra, Bengkulu, Jambi, South Sumatra, Banten, DKI Jakarta, West Java, East Java, Central Kalimantan, to West Papua.

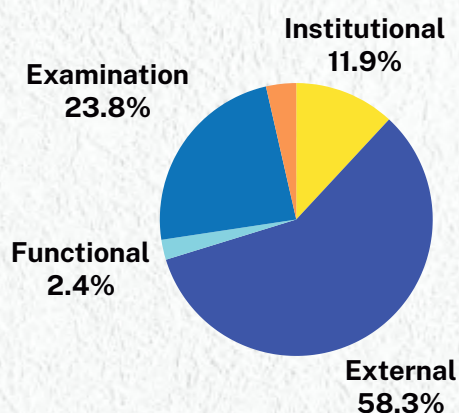


Training Implementation

Medan Regional Training Center

In 2024, the Medan Regional Training Center held 3 workshops with a total of 403 participants, and 69 trainings with a total of 6,193 participants. The composition of the training is as follows.

No.	Type of Training	Σ Trng	Σ Ptcp
1	Examination Technique	20	4.847
2	Institutional	10	312
3	External	49	1.008
4	Functional	2	70
5	Workshop	3	401
Total		84	6.638



Meanwhile, the implementation of external training continues to increase from year to year. External training participants come from various regional government agencies in the western to eastern parts of Indonesia.

In 2024, the Medan Regional Training Center held 84 trainings, both internal and external, with a total of 6,638 participants using classical, distance learning, and blended learning methods. Internal training with classical methods was held in three classes, while the functional training held was the Functional Position Training for Associate Auditor (JFPA Muda) in two batches.

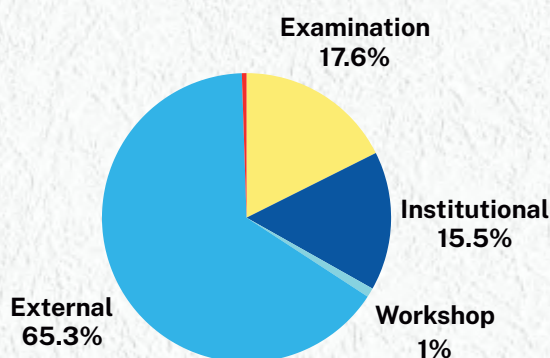


Training Implementation

Yogyakarta Regional Training Center

In 2024, the Yogyakarta Regional Training Center held 97 trainings and workshops with a total of 3,988 participants. Further details are presented in the following table.

No.	Type of Training	Σ Trng	Σ Ptcp
1	Examination Technique	17	1045
2	Institutional	15	520
3	Workshop	1	77
4	External	63	2331
5	Leadership	1	15
	Total	97	3988



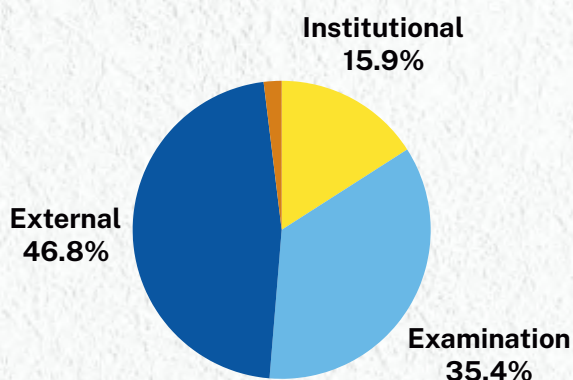
The implementation of the training above was carried out both through distance learning and classical (face-to-face) methods. As an embodiment of the slogan "Learning, Working, and Sharing", the learning process is carried out using the andragogy method where learning is interactive so that participants can gain knowledge and skills not only from facilitators but also from other participants through knowledge and experience sharing. In practice, the Yogyakarta Regional Training Center carries the tagline "Fun Learning Get Healing".



Training Implementation

Gowa Regional Training Center

The Gowa Regional Training Center organizes training for both internal and external parties of BPK, especially for the eastern part of Indonesia, which comprises of Sulawesi, Maluku, Papua and surrounding areas. Training is carried out in a classical and non-classical (online) methods. As of December 31, 2024, 78 training activities have been carried out.



No.	Type of Training	Σ Trng	Σ Ptcp
1	Examination Technique	18	1.258
2	Institutional	15	567
3	Functional	1	69
4	External	44	1.663
	Total	78	3.557

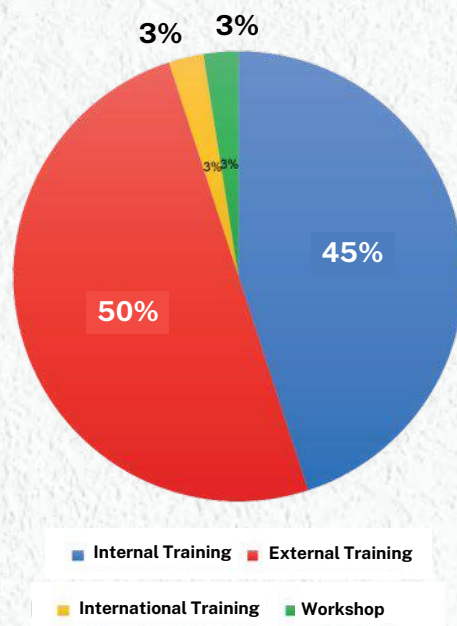
Of the 78 training activities that were held in total, 47 trainings were carried out using the classical method (11 internal trainings and 36 external trainings), and 30 training activities were held online (distance learning) consisting of 22 internal trainings and 8 external trainings. In addition, The Gowa Regional Training Center also carried out 1 functional training activity for the Senior Associate Auditor Functional Position (JFPA Madya) which was held using the blended learning method from July 17 to December 9, 2024.

Training Implementation

Bali Regional Training Center

The Bali Regional Training Center throughout 2024 carried out workshop activities, internal, external, and international training. In 2024, 78 training activities and 2 workshops were conducted.

No.	Type of Training	Σ Trng	Σ Ptcp
1	Examination Technique	31	1.553
2	Institutional	2	74
3	Basic Training	3	132
4	Workshop	2	351
5	External	40	1.375
6	International	2	64
	Total	80	3.549



The Bali Regional Training Center organizes training and workshops using two methods, namely online and offline (classical). In addition, they also organized International Training on Big Data Analytics on July 22-26, 2024, and Hands-On Audit Training on the Blue Economy: The Development of Audit Design Matrix on Fishery, Coastal, And Mangrove on October 28 - November 15, 2024

10

International Activities



INTERNATIONAL

ACTIVITIES

2024

EXECUTIVE WORKSHOP CURRENT DEVELOPMENT IN PUBLIC SECTOR AUDITING Jakarta, 7 August 2024

Executive Workshop:

Current Development in Public Sector Auditing



BPK Training Institute held an “Executive Workshop on Current Development in Public Sector Auditing” at BPK Headquarter on Wednesday, August 7, 2024, as part of the 2024 peer review activities by three countries (SAI Germany, SAI Austria, and SAI Switzerland) of BPK.

This workshop was an international collaboration attended by BPK Leaders and also by Mr. Kay Scheller (President of the German Federal Court of Auditors), Dr. Margit Kraker (President of the Austrian Court of Audit), and Mr. Pascal Stirnimann (President of the Swiss Federal Audit Office).

This event is expected to improve the professionalism of BPK Auditors through **sharing knowledge, experience, innovative practices** in understanding the challenges and current developments related to public sector audits with Auditors from other countries.



Bilateral Visit

of The Office of The Auditor General of Uganda And The Parliament of Uganda

A delegation from the Office of the Auditor General of Uganda (OAGU) and the Parliament of Uganda visited the Indonesian Audit Board (BPK) on 24-29 June 2024. The visit aimed to strengthen bilateral cooperation and improve audit capacity in Uganda. The delegation, led by Assistant Auditor General Mr. Kateregga Stephen Sunday, consisted of 19 people, including senior OAGU officials and members of parliament.

One of the important agendas of the visit was a visit to the BPK Training Institute. The Uganda delegation had the opportunity to discuss, exchange ideas, and see the BPK Training Institute facilities firsthand. The goal was to learn about the auditor education and training system in Indonesia, and to gain insight into best practices in auditor capacity development.



The visit is expected to strengthen bilateral relations between Indonesia and Uganda, as well as improve audit quality in Uganda. Through the exchange of knowledge and experience, both institutions can learn from each other and develop their respective capacities. In addition, this visit can also contribute to efforts to strengthen good governance in Uganda.



Bilateral Visit

The Audit Inspection Training Institute (AITI) of Board of Audit and Inspection (BAI) Korea

The delegation of The Audit Inspection Training Institute (AITI) of Board of Audit and Inspection (BAI) Korea led by President of AITI, **Mr. Kim Soon Sik**, conducted a working visit to the BPK Training Institute on Monday, November 18, 2024. This visit is one of the agendas of the Bilateral Visit of AITI of BAI Korea to BPK on November 18-19, 2024 in Jakarta.

Director General of the BPK Training Institute, **R. Yudi Ramdan Budiman**, warmly welcomed the delegation of AITI of BAI Korea through courtesy meeting accompanied by the Head of the Public Relations and International Cooperation Bureau, **Teguh Widodo** and the Directors of the Directorates at BPK Training Institute, located at BPK Training Institute's Auditorium in Jakarta.

Furthermore, AITI of BAI Korea participated in the discussion which began with the presentation of BPK Training Institute regarding the the introduction of profiles, the development and implementation of curriculum of training programs in BPK Training Institute as the BPK Corporate University.



The discussion continued with a presentation from AITI of BAI Korea regarding the Overview of AITI and training methods, and continued with a question and answer session.

At the end of the visit, the AITI of BAI Korea delegates also had the opportunity to conduct an office tour visit to see the facilities and infrastructure and review the ongoing training at the BPK Training Institute, and ended with a friendly gathering.

The visit of AITI of BAI Korea is expected to further enhance bilateral cooperation between the BPK and BAI Korea, especially in developing the capacity of state financial auditors and establishing good relations between the two countries in the field of strengthening state financial security.

BPK Training Institute towards becoming

a World Class Corporate University

One of the visions of the BPK Training Institute through the transformation of BPK as a corporate university is becoming a world class corporate university by prioritizing international best practices through education and development of competent and professional state financial auditors.

As a Centre of expertise, BPK Corporate University can encourage joint innovation among SAls, by involving the development of innovative audit methods, adoption of the latest technology, and exploration of new approaches in financial governance.



International Training on Big Data Analytics: Implementing Data Science With a Case Study on Stunting



BPK Training Institute held an International Training on Big Data Analytics: Implementing Data Science with a Case Study on Stunting for five days, from 22 to 26 July 2024, at the Bali Regional Training Center.

The training participants consisted of 27 people from 12 countries, namely Indonesia, Mauritius, Oman, Romania, Saudi Arabia, South Africa, South Korea, Tanzania, Timor Leste, Thailand, Uganda, and Vietnam.

The training discussed various topics including Stunting and BPK's Experience on Audit Stunting Prevalence Reduction Program and Big Data Policy in BPK, Implementation of Data Science and Big Data Analytics in BPK. On that occasion, they were also introduced to BPK Corpu (Introduction to BPK Corpu).

To enrich the training material, participants also had the opportunity to conduct field studies at local health posts and share knowledge and experiences with the Loddunduh Village Government.



International Audit Training in The Blue Economy: The Development of The Design Matrix for Fishery, Coastal, and Mangrove

Focusing on the development of design matrices for fisheries, coastal areas, and mangroves, BPK and BPK Training Institute held an International Training entitled Audit Training in The Blue Economy: The Development of the Design Matrix for Fishery, Coastal, and Mangroves. The classical training took place from October 28 to November 15, 2024, and was attended by 36 participants from 17 countries (Belize, Egypt, Gambia, Indonesia, Jamaica, Kenya, Mauritius, Papua New Guinea, Philippines, Poland, Saudi Arabia, South Korea, Sri Lanka, Tanzania, Thailand, Oman, and Vietnam).

The training was opened by BPK Board Member VI, Fathan Subchi. Various activities carried out during the training included classroom learning and site visits to several learning locations: Tahura (Ngurah Rai), Jemeluk (Amed Beach), and Benoa Port.



Cultural Dinner

as A Part of International Training Agenda

Cultural Dinners are part of BPK Training Institute's effort to introduce Indonesian culture to international training participants. Cultural Dinners are not simply ceremonial but also include a variety of learning activities focusing on team collaboration, reflection and feedback.

With the Cultural Dinner, learning activities become livelier and more enjoyable. This activity is expected to provide an opportunity for international training participants to feel and understand more deeply about the wisdom of Indonesian culture..



Cultural Dinner in the framework of Training on Big Data Analytics at the Bali Regional Training Center



Cultural Dinner in the framework of Audit Training in The Blue Economy at the Bali Regional Training Center

INTERNATIONAL TRAINING

AGENDA

Big Data Analytics

Implementing Data
Science With a Case
Study on Stunting

July 2024

Audit Training on Blue Economy

HANDS-ON AUDIT TRAINING
ON THE BLUE ECONOMY:
FISHERY, MANGROVE AND COASTAL AREA

Development of Audit
Design Matrix (ADM)

OCT 2024

COMING SOON

Audit tools and
Techniques on
Fisheries

2025

COMING SOON

Audit tools and
Techniques on
Mangroves and
Coastal Areas

2026

On Coming 2025

This training is the second in a three-year series of blended training programs, with the first training in 2024 serving to introduce Audit Tools and Techniques on Fisheries. A subsequent training in 2026 will focus on audit applications in the mangroves and coastal areas.

This training is designed to provide participants with a comprehensive experiential learning through hands-on audit practices, preparing them to initiate audits on the blue economy.



Bali Regional Training
Center

11

Training Evaluation and Development



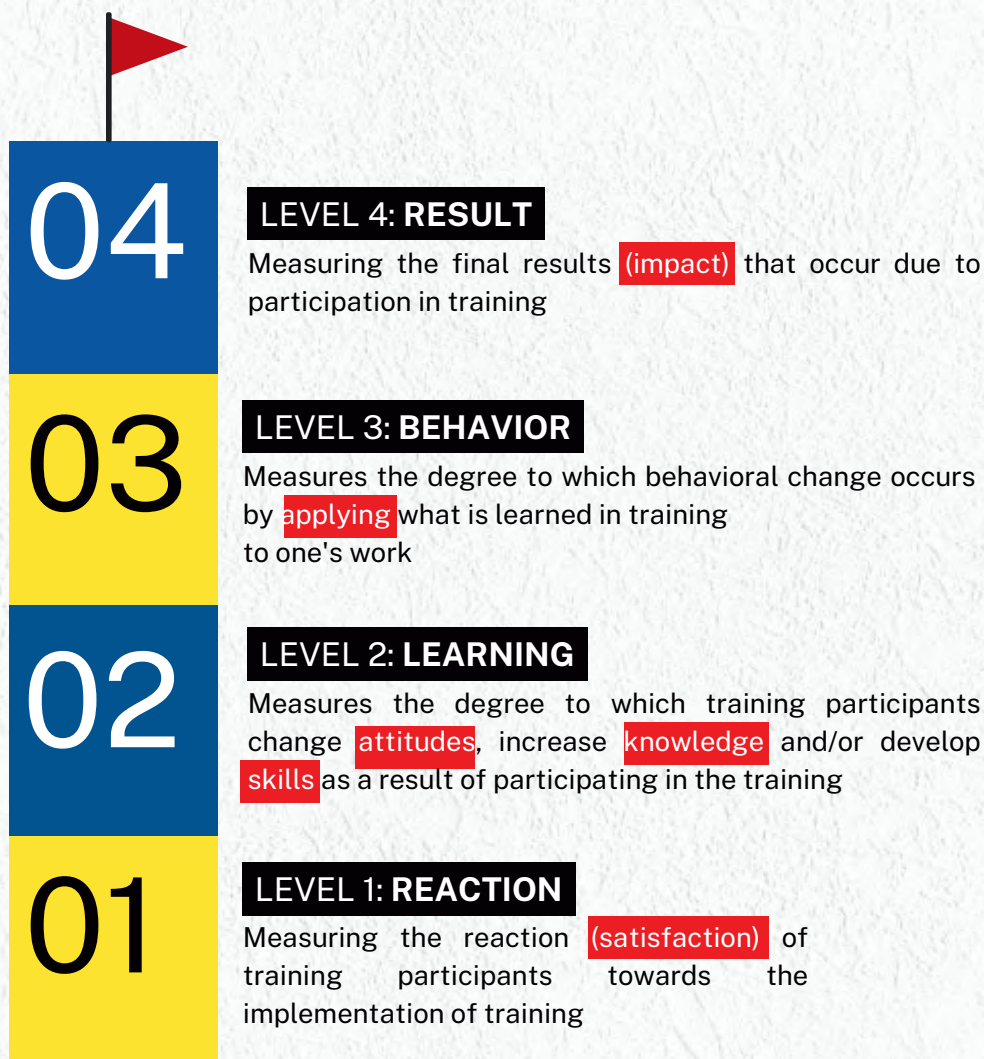
**Never stop learning, because life
never stops teaching.**

- Albert Einstein



TRAINING EVALUATION

Kirkpatrick's **Four Levels** of Evaluating Training Programs



Level 1 Evaluation

Based on the evaluation data, the average predicate for the implementation, training learning modules, and training personnel for Technical Training, Functional Position Training for Auditors, Structural Leadership Training and BPK Orientation for PPPK is **SATISFACTORY**.

Technical Training



Facilitator

4.47

satisfactory



Material

4.45

satisfactory



Organization

4.45

satisfactory

JFP Training, Leadership Structural Training, & BPK Orientation for PPPK

Training	Value	Predicate
JFPAP	4,41	satisfactory
JFPAMuda	4,37	satisfactory
JFPAMadya	4,37	satisfactory
JFPA Utama Tahun 2023	4,16	satisfactory
PKA	93,10	Very Good
PKP	91,22	Very Good
Orientasi Ke-BPK-an PPPK	4,57	Very Satisfactory

Best of The Best:

Appreciation for Participants with the Highest Scores and Best Works




In order to implement BPK Corpu knowledge management, starting in 2023, BPK Training Institute will give appreciation to participants of the Orientation and BPK Training for PPPK, JFPA, PKP, and PKA with the highest scores (with no remedial required) and the best implementation results by considering aspects of complexity and integration, value usefulness, innovation and originality, implementation and replication.

Orientation and BPK Training for PPPK

Orientation Training for Introduction to ASN Functions and Duties, Values and Ethics in Government Agencies, and BPK for PPPK is a mandatory program for newly appointed Government Employees with Employment Agreements (PPPK) with the aim of introducing the values, duties and functions of ASN within the BPK environment. BPK Training Institute held an online Orientation and BPK Training for PPPK on April 22 to May 30, 2024, which was attended by 44 participants with the best participant results in each training subject as follows.




BPK Orientation

Implementation Date: 20-30 May 2024

- 1  **M. Ridho Anshori**
Information
Technology Bureau
99.70
- 2  **Ahmad Bayu Setianto**
Information
Technology Bureau
99.24
- 3  **Muthi'ah Ulfah Fadhillah**
AKN VII
99.14




Introduction to ASN Functions and Duties

Implementation Date: April 22 to May 15, 2024

- 1  **Devti Akbar**
Board Member
Secretariat Bureau
100.00
- 2  **Saputro**
Information
Technology Bureau
100.00
- 3  **Wiki Wanda Wiguna**
100.00
Information
Technology Bureau

Introduction to Values and Ethics in Government Agencies

Implementation Date: 16 to 17 May 2024

- 1  **Masri Prima Doni**
Information
Technology Bureau
93.02
- 2  **Saputro**
Information
Technology Bureau
92.64
- 3  **Muhammad Iqbal Tawaqal**
Information
Technology Bureau
92.24

Best of The Best:

Appreciation for Participants with the Highest Scores and Best Work



JFP Training

JFP Training forms and improves the knowledge, skills, and competencies of examiners in carrying out their duties and functions.

Junior Auditor Training

Implementation date: April 25 to November 04, 2024



- 1  **Refli Triwahanto**
Central Kalimantan Province
BPK Representative Office
91,51
- 2  **I Putu Wahyu Raysmawan**
Gorontalo Province BPK
Representative Office
91,04
- 3  **Sapto Widyanto**
AKN VII
89,46




Best On The Job Training (OJT)

Refli Triwahanto | Score: 91,78
Cash Account Audit Planning In Treasurer of Expenditure and Travel Expenditure Office in the Government Financial Report of Central Kalimantan Province for Fiscal Year 2024

Associate Auditor Training

Implementation date: July 9 to November 29, 2024



- 1  **Andi Maulana**
AKN II
92,54
- 2  **Sofwan Aries Sandy**
AKN II
91,84
- 3  **Devita Hotmauli**
AKN VI
91,43

Best On The Job Training (OJT)

Andi Maulana | Score: 95,58

Compliance Audit of Information Technology Management 2023 to Semester I of 2024 at the Employment Social Security Organizing Agency (BPJS Ketenagakerjaan) and Other Related Agencies in DKI Jakarta, West Java, South Sulawesi, East Kalimantan, and North Sumatra




Top Award :

Highest Scores and Most Outstanding Projects

Senior Associate Auditor Training

Implementation date: July 17 to December 9, 2024



- 1  **Irfan Kusuma**
AKN IV
90,11
- 2  **Yumnandar**
Sumatera Barat Province
BPK Representative Office
89,52
- 3  **A. Rizka Eka Putra Kusuma**
AKN IV
89,04

Best On The Job Training (OJT)



Dwi Amalia Sari

Proposed Institutional and Organizational
Structure Mangrove Rehabilitation
Implementers to Optimize Mangrove
Governance in Indonesia

Chief Auditor Training

Implementation date: October 23,
2023 to March 28, 2024



- 1  **Supriyadi Eko Prasetyo**
AKN VI
84,99
- 2  **Syafrezza Athariq**
AUI
84,30
- 3  **Indria Syzinia**
Riau Province BPK
Representative Office
83,31

Best On The Job Training (OJT)

Indria Syzinia | Score: 93,32

Development Strategy Indicator
for Determination of Materiality at
Reporting Stage of Audit Results
of Regional Government Financial
Reports in Order to Reduce Audit
Expectation Gap for Users
of Financial Reports

Best of The Best:

Appreciation for Participants with the Highest Scores and Best Work

Leadership Training

Administrator Leadership Training (PKA) and Supervisor Leadership Training (PKP) aim to equip administrators and supervisors with the knowledge, skills, and attitudes needed to lead and manage organizations or teams effectively. Both emphasize the development of core competencies such as leadership, organizational management, decision-making, communication, interpersonal skills, and the application of information and communication technology (ICT).

PKA

Implementation Dates: June 3 to October 11, 2024

- 1  **Rony Setyo Kurniawan**
Bangka Belitung Islands Province
BPK Representative Office
93.34
- 2  **Yogi Sasmito Nugroho**
BPK Training Institute
92.22
- 3  **Muhammad Ramadhani**
Directorate General for Legal Development
92.01

Best PKA Change Project

Rony Setyo Kurniawan

PRIMA BPK (Internship Innovation Program at the Bangka Belitung Islands Province BPK Representative Office)

Institutional

PKP

Implementation Dates: May 13 to October 4, 2024

- 1  **Zuniar Viki Fardiyanta**
Bengkulu Province BPK
Representative Office
94.03
- 2  **Ratih Fitria Megasari**
AKN V
92.27
- 3  **Agus Triono**
Information Technology
Bureau
92.14

Best PKP Change Project

Zuniar Viki Fardiyanta

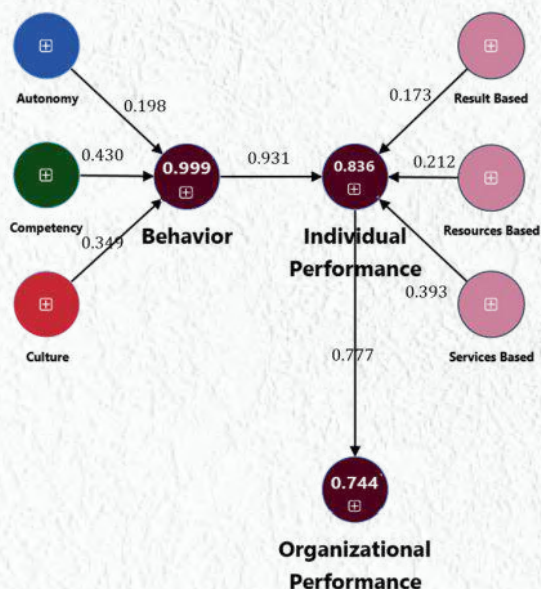
"BAYTAT" - Integrated Billing and Treasury Service Berendo at the Bengkulu Province BPK Representative Office

Institutional

Post-Training Evaluation

Basic Training for Civil Servants 2023

Variable	Alumni		Superiors		Colleagues	
	Average	Note	Average	Note	Average	Note
<u>BerAKHLAK</u>	3.56	very good	3.48	very good	3.55	very good
Service Oriented	3.59	very good	3.52	very good	3.59	very good
Accountable	3.66	very good	3.50	very good	3.55	very good
Competent	3.54	very good	3.47	very good	3.55	very good
Harmonious	3.54	very good	3.45	very good	3.56	very good
Loyal	3.68	very good	3.50	very good	3.56	very good
Adaptive	3.50	very good	3.52	very good	3.56	very good
Collaborative	3.44	very good	3.41	very good	3.50	very good

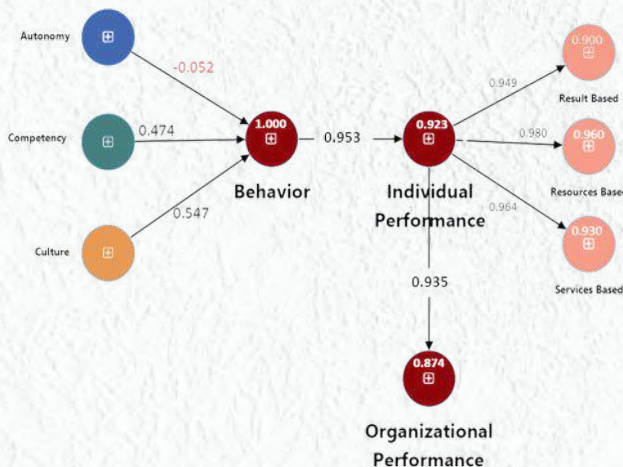


- Alumni demonstrate attitudes and behaviors in accordance with expectations
- Alumni demonstrate performance in accordance with expectations
- There is a difference in assessment in the cultural variable where superiors and colleagues tend to give lower assessments; this is understandable because cultivating an appropriate culture takes time.
- Suggestion: consider implementing problem-based learning methods that stimulate critical thinking and creative solutions by encouraging group projects to strengthen teamwork and communication.

Post-Training Evaluation

2023 Junior Auditors

Variable	Alumni	Superiors	Colleagues
Behavior	3.32	3.56	3.67
Autonomy	3.31	3.62	3.70
Attitude	3.38	3.65	3.72
Interest	3.29	3.70	3.74
Resilient	3.28	3.52	3.65
Competence	3.27	3.52	3.63
Knowledge	3.35	3.58	3.66
Understanding	3.22	3.47	3.57
Skill	3.25	3.52	3.68
Culture	3.37	3.53	3.67
Independency	3.39	3.60	3.67
Integrity	3.42	3.58	3.73
Profesionalism	3.29	3.40	3.62
Individual Performance	3.27	3.39	3.65
Result Based	3.26	3.40	3.63
Resources Based	3.28	3.33	3.65
Services Based	3.26	3.45	3.68
Organizational Performance	3.29	3.37	3.64



- Alumni are uncertain about whether their attitudes, behavior and performance have met expectations
- Alumni Self Efficacy on Autonomy, Competency and Culture tend to be lacking
- Increasing self-efficacy can be done by involvement in audit tasks
- OJT activities are helpful for alumni in adapting to audit tasks

Level 1 Evaluation

Non-Tax State Revenue (PNBP) Study

Government Regulation Number 81 of 2021 concerning the Types and Tariffs for Types of Non-Tax State Revenue Applicable to the State Audit Board **has not fully accommodated the Non-Tax State Revenue potential** possessed by the BPK Training Institute in line with the development of its duties and functions. Therefore, it is deemed necessary to amend the Government Regulation. The study results have been submitted to the Secretary-General of the State Audit Board as material for proposing amendments to Government Regulation No. 81 of 2021.

Implementation of KMS in the BPK CorpU Environment

Knowledge Management System (KMS) is a key component in the corporate university governance to create a learning organization culture. The State Audit Board Training Institute (BPK Training Institute) as the sponsor and coordinator of the State Audit Board Corporate University (BPK CorpU) realizes that **optimal KMS implementation can accelerate efforts to achieve the goal of becoming a learning organization**. This study was compiled based on qualitative research methods on the dimensions related to KMS implementation at BPK CorpU, applying the McKinsey 7S framework (structure, strategy, system, shared vision, style, staff, skills) to analyze research problems and process research data from interviews and its development through surveys.

Optimization of ILS at BPK CorpU

Integrated Learning Strategy (ILS) is strategic governance within the corporate university framework. Integrated learning is recognized as one of the main factors in building a learning organization culture that is to be realized at BPK CorpU. This study aims to analyze the conditions of Integrated Learning Strategy implementation at BPK CorpU and to **develop a conceptual model for optimizing the Integrated Learning Strategy at BPK CorpU**. The study was conducted using qualitative methods with the human resource development and learning framework according to Amstrong, analyzed with SWOT analysis techniques and conceptual model development applying soft system methodology.

Quality Assurance



Quality Assurance Flow

BPK Training Institute strives to improve institutional and training program quality through implementing quality assurance (QA). The Evaluation and Development Division coordinates the Quality Assurance Committee as the manager of quality assurance leading Quality Assurance implementation at BPK Training Institute. BPK Training Institute has implemented Quality Assurance in 2024 including:

1. Institutional Internal Audit according to ISO 9001:2015 Standard
2. Quality Assurance for Training Supervisory Leadership (PKP);
3. Quality Assurance for Training Administrator Leadership (PKA);
4. Quality Assurance for Training Junior Functional Position;
5. Quality Assurance for Training Senior Functional Position;
6. Quality Assurance for Training Expert Functional Position.

Implementation of Quality Assurance is carried out by BPK Training Institute and the Regional Training Centers in Medan, Yogyakarta, Gowa, and Bali.

The implementation of Quality Assurance aims to: (1) ensure that 2024 Training activities are in accordance with standards, provisions, regulations objectives and targets; (2) identify opportunities to improve the quality of future training; and (3) evaluate quality assurance system implementation



Training Needs Analysis and Planning
Identification of Training Needs through Delivery Training Calendar



Learning Content Design
Formation of Drafting and Development Teams for Curriculum, Syllabus, and Teaching Materials



Database Management
Monitoring and Reporting of Participant Data, Facilitator/Instructor Data, Training Materials



Technical and Operational Training Planning
Development of Training Programs through Schedule Development



Training Implementation
Preparation and Execution of Training



Training Evaluation
Implementation of Evaluation Levels I, II, III, IV



Facilities and Infrastructure
Provision of Classrooms, Dormitories, Supporting Facilities, Studio, Learning Management System (LMS), etc.

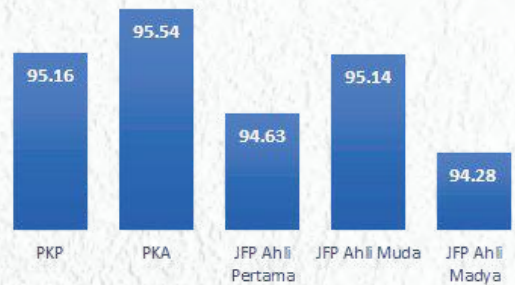
Quality Assurance

The test results for 5 (five) criteria in 7 (seven) components in the fields of Planning, Curriculum, Syllabus and Teaching Materials, Learning Technology, Implementation, Evaluation and the Training Operation Units, overall were assessed to be "very good", with the following details

- The Supervisory Leadership Training (PKP) held at the Training Operation Unit in Yogyakarta received a score of 95.16 with the predicate **"very good"**
- The Administrator Leadership Training (PKA) held at BPK Training Institute received a score of 95.54 with the predicate **"very good"**;



Quality Assurance Results



- The Junior Auditor Functional Position (JFPA Ahli Pertama) Training held at BPK Training Institute received a score of 94.63 with the predicate **"very good"**;
- The Senior Auditor Functional Position (JFPA Ahli Muda) Training held at the Training Operation Unit in Medan received a score of 95.14 with the predicate **"very good"**;
- The Expert Auditor Functional Position (JFPA Ahli Madya) Training held at the Training Operation Unit in Gowa received a score of 94.28; with the predicate **"very good"**



Quality Assurance



After an assessment process, BPK Training Institute successfully obtained the ISO 9001:2015 Quality Management System Certification from the PT Sucofindo Certification Institute. This certificate was handed over by PT Sucofindo Director of Industrial Services, **Budi Utomo**, to the Director General of Training Institute of State Financial Audit, **R. Yudi Ramdan Budiman** on Friday (23/8).

Obtaining ISO 9001:2015 means that BPK Training Institute has met international requirements for quality assurance systems. Quality assurance of training activities is important for maintaining high and relevant learning quality standards. Through quality assurance, BPK Training Institute ensures that learning and teaching methods, learning modules, evaluation processes are in accordance with established standards, so that training participants receive effective and quality learning and encourage s innovation and continuous improvement of training activities . This guarantees high-quality, sustainable, and relevant training services, and contributes to the development of better financial management and state financial audits.



Quality
Sustainable
Collaborative
Competitive
Training




LKPP

 Lembaga Kebijakan
Pengadaan Barang/Jasa Pemerintah

BPK Training Institute Accreditation



Training and Competency Testing Institution Procurement of goods and services

BPK Training Institute was also accredited by the Government Goods/Services Procurement Policy Institute (LKPP) as a Goods/Services Procurement Training Institute (LPPBJ) and PBJ Competency Testing Place.





BPK Training Institute Accreditation



Accreditation Body Technical Training Program in State Financial Audit Field

The Accreditation Certificate is a form of recognition from LAN of the BPK Training Institute as an Accrediting Institution for Technical Training Programs in the Field of State Financial Audit with an Accredited Category and a certificate validity period of 5 (five) years. BPK Training Institute also received Accreditation A from LAN for the accreditation assessment of the Latsar CPNS, PKP, and PKA training programs.

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Curriculum, Syllabus, Learning Materials & Learning Technology



Curriculum, Syllabus, and Learning Moduls (KSBA)

The Deputy Directorate of KSBA also contributed to compiling and developing curriculum, syllabus, and teaching moduls for internal and external training. 96 curriculums, syllabuses, and teaching moduls for Internal training and 65 external curriculums, syllabuses, and substantive learning modules for external training have been compiled and developed with the following details.

No.	Type of Training	Curriculum, Syllabus, and Learning Material Output
1.	International Training	2
2.	Public Accountant Office Registration Training	2
3.	Technical Training for External Parties of BPK	43

Based on the table above, in 2024 the KSBA Sector has prepared a curriculum, syllabus, and teaching learning modules for two international trainings consisting of the International Training on **Big Data Analytics: Implementing Data Science with a Case Study on Stunting** dan **Hands-On Audit Training in The Blue Economy: The Development of Audit Design Matrix on Fishery, Coastal, and Mangrove**.

Furthermore, the external technical training consists of registration training for Public Accounting Firms and technical training for external parties, external technical training for BPK on state/regional financial management, as well as soft skills technical training for leaders of central/regional government work units.

No.	Type of Training	Curriculum, Syllabus, and Learning Material Output	Guide to Training Substance
1.	Basic Training and Orientation	4	1
2.	Leadership Training for PKP and PKA	2	2
3.	Functional Position Training for Auditors	46	3
4.	Audit Technical Training	17	-
5.	Institutional Technical Training	20	-
6.	Self-Learning Training	1	-
7.	Technical Training Based on Work Unit Request	3	-
8.	LeAF Model Training	3	-



KSBA-ASTRID Application

and Integration

ASTRID system stands for Academic System of Training Development. This is a **digitalization of the curriculum, syllabus, and teaching learning modules database with systematic codification**. In the future, it can be integrated with BPKs' Human Resources Information System (SISDM) to monitor the assignments of resource persons and contribute to the preparation of the experts from BPK employees who Learning Training Model syllabus, curriculum, learning modules.

Since 2023, the curriculum, syllabus, and training learning modules at BPK Training Institute have been transferred to the ASTRID system. By 2024, 200 training curricula and 352 training subject syllabi have been included in the ASTRID data record along with their teaching learning modules.

It is hoped that all curriculum, syllabus, and teaching learning modules are guaranteed copyright security and integrated with the BPK Training Institute training system (Sisdiklat). ASTRID has provided a comprehensively codified database of all training curricula and teaching learning modules. It is hoped that the learning pathway for developing the competency of each position at BPK can be compiled with a strong data foundation.



Development of Self Learning Training Model

The Deputy Directorate of KSBA has developed training learning modules that can be done independently by participants (self - learning). BPK RI employees can develop competencies through **independent training anywhere through the Learning Management System (LMS) with flexible training access duration**.

Since 2023, The Deputy Directorate of KSBA has succeeded in developing the curriculum, syllabus, and teaching learning modules for seven technical trainings that can be used in self-learning training by BPK employees. In 2024, The Deputy Directorate of KSBA has also succeeded in developing Self Learning Mandatory Integrity training as an implementation of the mandate of BPK leadership to the BPK Training Institute.



Development of the LeaF (*Learning from Others*) Learning Model

The Deputy Directorate of KSBA has successfully developed a **Community of Practice (CoP)** learning model with **granularity**. This CoP learning model is carried out with resource persons who are experts in their fields, on certain topics, and is only valid for small classes (10 people). This learning model is called **Learning From Others (LeaF)**. The CoP learning model with the LeaF brand is a learning model that combines self-learning with coaching and mentoring. The LeaF model is held as self-learning accompanied by virtual face-to-face learning sessions with expert resource persons to monitor understanding of the material and discussion. In addition, virtual face-to-face sessions are mutually agreed upon between expert resource persons and participants. The hope is that time flexibility can be achieved and the quality of understanding of the material can be maintained.

In 2024, The Deputy Directorate of KSBA has successfully piloted LeaF learning with the title **Legal Aspects in Audits of the Procurement of Goods and Services**, and will be continued with the next 10 batches according to the number of participants who have registered.

Additionally, in 2024, The Deputy Directorate of KSBA also successfully developed LeaF with other themes as seen in the following details.

LeaF has available curriculum and teaching learning modules, ready to launch:

- *Advanced Excel: Techniques and Practices for Auditors*
- *Computer-Assisted Audit Techniques with SQL Software*

LeaF has a curriculum available and is in the process of developing the following learning modules:

- *Civil servant management*
- *Governance, Risk Management and Compliance*
- *Performance Coaching*
- *Dynamic System Thinking in Performance Audits*
- *Audit Communication Techniques*
- *How to Strengthen, Maintain and Recure of Integrity Mental*
- *English Camp*



Tekjar

Deputy Directorate of Learning Technology (Tekjar)

The Deputy Directorate of Learning Technology presented a comprehensive solution for education and training needs. This deputy directorate has developed a structured SISDIKLAT (Information System for Education and Training), a user-friendly LMS (Learning Management System) platform.



Additionally, they also produced creative and interactive learning media to support the learning process and various Self-learning modules that can be followed anytime and anywhere, flexibly and enjoyably.

BPK Training Institute is committed to building a learning organization. Collaboration with Subject Matter Experts (SME) enriches knowledge and inspires various parties to develop themselves and the organization.

Educational Media Development: Educational Videos

The Deputy Directorate of Learning Technology continues to be committed to developing quality educational media relevant to the needs of Learning Friends.

Various learning media have been developed and can be accessed anytime and anywhere, one of which is **Educational Videos**, which are compiled based on the training curriculum.

Educational Videos present the material more clearly and concisely, complete with easy-to-understand examples.



Scan the
QR code to
watch the
video



Educational Media Development:

Educational Podcast

In an effort to improve the quality of BPK CorpU learning, the Deputy Directorate of Learning Technology developed BPK Insight, an Educational Podcast based on the training curriculum, to meet the learning needs of its users.

Educational podcasts present a more personal and relaxed narrative, focused and active more in that encourages users to be absorbing the information in it. Educational podcasts present different perspectives and the latest information on a topic, thereby enrich insight. During 2024, Tekjar produced 25 Learning Podcast episodes.



Educational Media Development:

Interactive Learning Content

Learning becomes more fun

The Deputy Directorate of Learning Technology presents Interactive Learning Content that can make the learning process more effective and enjoyable.

Through animations, quizzes and various other interesting features, learning modules will be easier to understand. Interactive training learning modules, which include modules and broadcast learning modules, uses the rise application before being uploaded to the LMS.

In 2024, they successfully transferred and developed 214 Interactive Learning Content learning modules used in BPK Orientation Training, Junior JFPA, Senior JFPA, Expert JFPA, Chief JFPA, Self-Learning, Internal Technical Training, External Technical Training, International Training and the LEAF Program.

The Deputy Directorate of Learning Technology is committed to building a learning organization. Collaboration with Subject Matter Experts (SME) not only enriches knowledge, but will inspire active contribution to self-development and the organization.



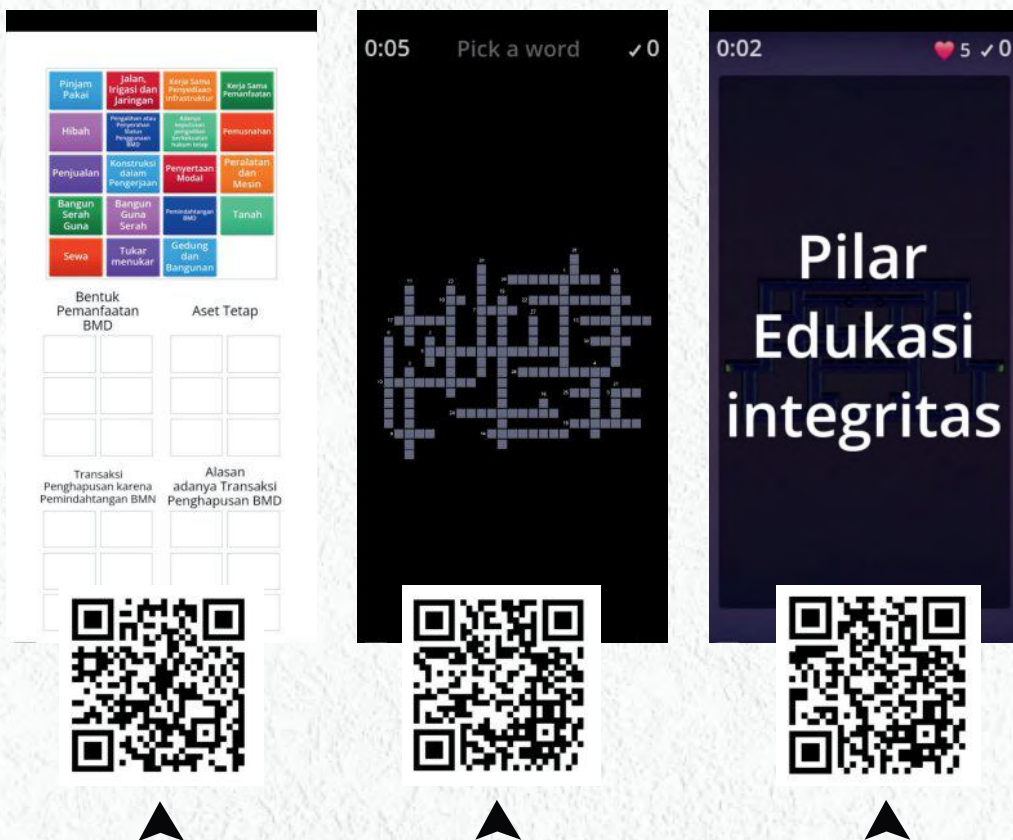
Sahabat Pembelajar, silahkan membuka panduan sebelum mempelajari materi!
Setelah Anda menyelesaikan materi, ikutilah kuis pada BAB ini!

PANDUAN**MATERI****KUIS**

Educational Media Development:

Educational Games

Educational games test player insight into the topics of the training, followed by interesting questions to advance to the next level.



Try the Games

Educational Games are effective learning media that makes the learning more enjoyable. Game players can be actively involved in the learning process, strengthening the understanding of the learning modules. Educational games are also improves cognitive abilities, such as problem solving, critical thinking and creativity.

Educational Media Development:

Supplementary Videos

Inspiration Wednesday

To improve employee understanding of life values, the Deputy Directorate of Learning Technology produced inspirational content entitled "Inspiration Wednesday". The inspirational content is in the form of videos produced twice a month, which raise various themes, especially themes related to self-improvement. The videos are packaged into easy-to-understand shows that are easily accessed.

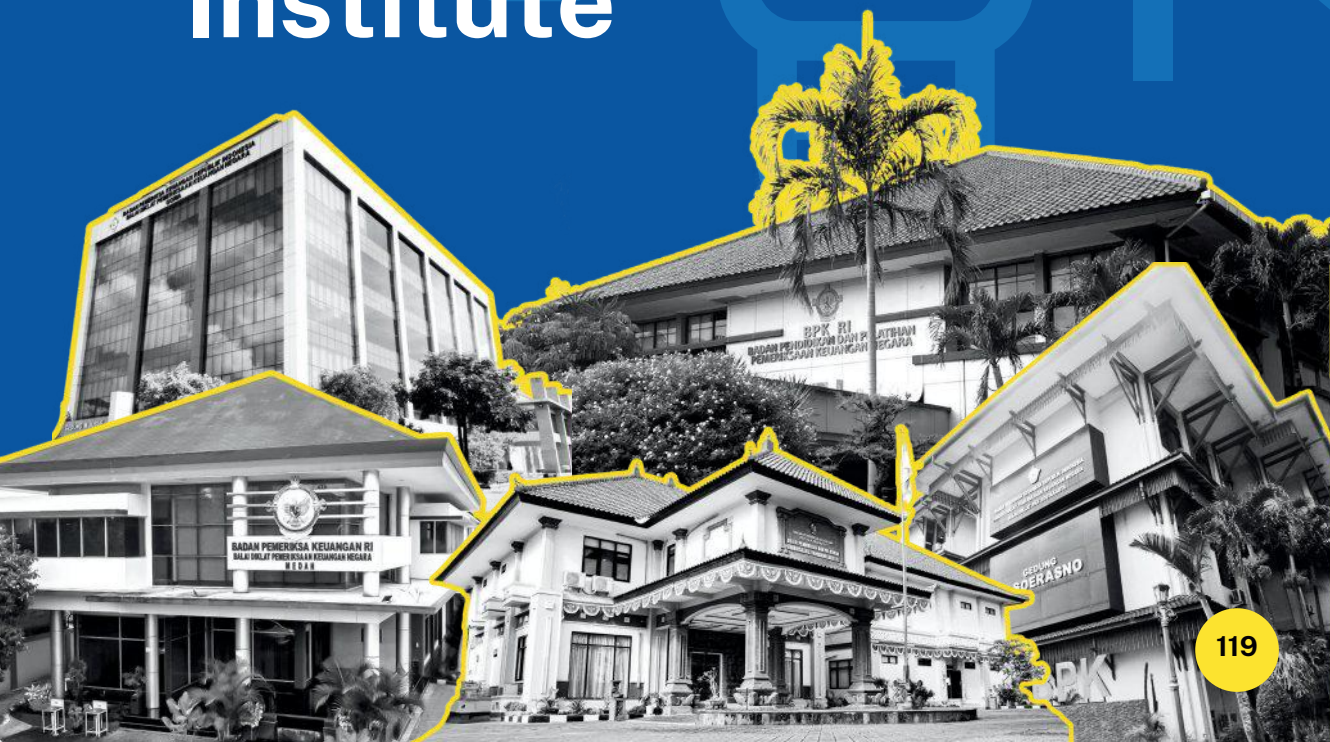
Baitul Hasib Voice

In 2024, the Deputy Directorate of Learning Technology collaborated with the Baitul Hasib Mosque, BPK Headquarters and the KSI Public Relations Bureau, to produce an inspirational video Educational Media Development: theme with a religious titled Baitul Hasib Voice. Baitul Hasib Voice presented inspirational messages from BPK Leaders welcoming the Holy Month Ramadhan. The Tekjar team held the roles of video script compiler, as well as accompanying the filming of the leaders.



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Secretariat of BPK Training Institute



Badiklat PKN Secretariat

In 2024, BPK Training Institute Secretariat carried out critical supporting roles: managing HR, covering activities, receiving visits, providing health and financial services, improving library quality, and maintaining facilities and infrastructure.

In the HR and PR sector, activities included providing several HR socializations, both independently and with external resource persons, embedded and on-call assistance related to HR matters for employees, and developing a superior community for all BPK Training Institute employees.

In the financial sector, service was improved by implementing the Budget Bill Management Application (MATA) and implementing Government Credit Cards in bill payments. In the General and IT sector, services were improved by utilizing modern workplaces and Badiklat portals as well as by rejuvenating classrooms.

In 2024, the BPK Training Institute Secretariat won 2nd Place for the Best Budget Implementation Performance Indicator in the Medium Budget Category of the Semester 1 2024 period from the Head of the Regional Office of the Directorate General of Treasury of DKI Jakarta Province. Additionally, it also won the Best II award at the BPK Public Relations Award in the Digital Signage Video category



Finance Administration

The Secretariat, particularly the Finance Administration, ensures that the BPK Training Institute's duties and functions run smoothly without any significant obstacles related to its finances. During 2024, the Finance Administration carried out activities including managing and implementing policies related to the budget, implementing the treasury system, administering financial documents, and being accountable for the implementation of the BPK Training Institute's budget.

In an effort to maintain employee competence and remain relevant to the change dynamics of public finances, the Section of Finance held a Focus Group Discussion (FGD) with the Tax Counseling Team of the Jakarta Pancoran Pratama Tax Office on Monday, June 24, 2024.

This FGD discussed various issues related to taxation, including changes to Director General of Taxes Regulation Number Per-17/PJ/2021, technical discussions on Income Tax Articles 21, 22, 23, and VAT, as well as discussions on the CORETAX integrated information system.

Thanks to the Finance Administration's budget management skills, BPK Training Institute received an award from the Director General of Treasury of the Ministry of Finance as the Second Ranked Work Unit in Budget Implementation Performance Indicators for the First Semester Period of the 2024 Fiscal Year in the KPPN Jakarta VII Medium Ceiling Category. The award was given during the Budget Implementation Coordination and KPPN Jakarta VII Award for the First Semester Period of the 2024 Fiscal Year on August 6, 2024.

Technical Discussion with Tax Counselors



Receiving Award from DJPb Ministry of Finance



Section of Human Resources and Public Relations

The Human Resources Administration and Public Relations supports the implementation of the duties and functions of the BPK Training Institute related to public relations: documentation, publication, and other public relations activities; human resource administration; health: general and dental polyclinics; and libraries.

In the field of public relations, activities carried out included receiving visits from various agencies outside the BPK, both domestic and international ministries/institutions. In 2024, the BPK Training Institute website was also improved through synergy with the IT Bureau. Additionally, the Public Relations Administration received an award as the 2nd best in the digital signage video category at the BPK Public Relations 2024 Award.

In the field of human resources, socialization and assistance was carried out on preparation of SKP using the Prisma-IKI application, socialization and assistance in updating employee data, as well as coordination meetings with the BPK Secretariat General, specifically the Human Resources Bureau.

In the health sector, a health seminar was held aimed at increasing employee work productivity and basic health check activities carried out at the BPK Training Institute (Jakarta) and Regional Training Centers in Medan, Yogyakarta, Gowa, and Bali. In the Library Sector, the Titikbaca application was launched so that library visitors can access books digitally and more flexibly.



SKP Socialization and Mentoring



Health Seminar



Titikbaca Application Launch



Public Relations Award



Website Perfection FGD



Basic Health Examinations



Receiving Transport Ministry Visits



HR Coordination Meeting

Human Resources Administration and Public Relations

**Successful Coordination meeting, BPK Training Institute
Holds PKU in Bogor:****Strengthening Employee Bonding and Work Spirit**

In order to maintain physical fitness and increase the spirit of cooperation among BPK Training Institute employees, the HR & PR Administration held a Superior Community Development (PKU) activity at the Bogor Botanical Gardens on December 7, 2024.

This was the culmination of a series of activities at the 2024 BPK Training Institute Coordination Meeting which took place from December 3-6, 2024. Carrying the theme "Synergy to Build Learning Organizations", this PKU was attended by all BPK Training Institute employees including employee representatives from the Regional Training Centers. Various activities were carried out, starting from morning exercises together to games designed to increase bonding and synergy among BPK Training Institute employees.

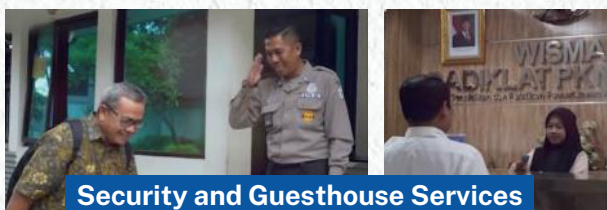


General Affairs and Information Technology

During 2024, the General Affairs and Information Technology carried out various activities related to infrastructure, facilities, and other supporting resources, including: 1. development, maintenance, and IT assistance to employees; 2. Operational vehicle support for management and employee mobilization; 3. Maintaining office security and cleanliness; 4. Guest house accommodation services for trainees and other guests; and 5. Administration and physical management of BPK Training Institute assets.

In addition, BPK Training Institute, through the General Affairs and Information Technology, participated in environmental conservation by saving 237 trees through paper waste recycling activities carried out at PT. Indoarsip Kertaskarya Buanasentosa.

In 2024, the General Affairs and Information Technology coordinated and implemented the Clean Water Microbiology Audit and Air Culture activities at BPK Training Institute headquarters by the DKI Jakarta Provincial Government Health Office. Checks were carried out in the guest house area, auditorium, classrooms, ELC & Suprayogi buildings, and the dining room. Based on the evaluation of the samples taken, the water quality in the Badiklat environment was categorized as good.



Security and Guesthouse Services



Infrastructure Maintenance & Cleaning

Water Quality Testing and Air Culture



Award for Managing Paper

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Gallery of Training Implementation



Documentation of Training

BPK Training Institute (Jakarta)



badiklatbpkri



Documentation of Training

Medan Regional Training Center



bdpkn_medan



Documentation of Training

Yogyakarta Regional Training Center



bdpknjogja



Documentation of Training

Gowa Regional Training Center



bdpkn.gowa



Documentation of Training Bali Regional Training Center





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BPK TRAINING INSTITUTE **ANNUAL BOOK** **2024**

This book summarizes the record of BPK Training Institute's activities, achievements, and important moments throughout 2024 in support of the vision and mission of BPK. We would like to express our gratitude to the BPK Chairperson, BPK Deputy Chairman, BPK Board Members, BPK work unit heads, and BPK Training Institute management, instructors, facilitators, and alumni, as well as all other contributors. We are committed to continuing to improve our performance in realizing BPK Corporate University in 2025.

BPK Training Institute of State Financial Audit

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Daerah Khusus Ibukota Jakarta.

