

REGULATION OF THE AUDIT BOARD  
OF THE REPUBLIC OF INDONESIA  
NUMBER 5 OF 2018  
ON  
HONORARY COUNCIL OF THE CODE OF ETHICS OF THE AUDIT BOARD

BY THE BLESSINGS OF ALMIGHTY GOD

AUDIT BOARD OF THE REPUBLIC OF INDONESIA,

- Considering:
- a. that to implement the provisions in Article 30 of Law Number 15 of 2006 on Audit Board, the establishment of the Honorary Council of the Code of Ethics is regulated in an Audit Board Regulation;
  - b. that Regulation of the Audit Board Number 4 of 2016 on Honorary Council of the Code of Ethics of the Audit Board is no longer suitable for the development and needs of the organization within the Audit Board so it needs to be replaced;
  - c. that based on the considerations as referred to in point a and point b, it is necessary to issue a Regulation of the Audit Board on the Honorary Council of the Code of Ethics of the Audit Board;
- Observing:
- Law Number 15 of 2006 on Audit Board (State Gazette of the Republic of Indonesia of 2006 Number 85, Supplement to the State Gazette of the Republic of Indonesia Number 4654);

HAS DECIDED:

To issue: REGULATION OF THE AUDIT BOARD ON THE HONORARY COUNCIL OF THE CODE OF ETHICS OF THE AUDIT BOARD.

CHAPTER I  
GENERAL PROVISIONS

Article 1

In this Board Regulation:

1. Audit Board (*Badan Pemeriksa Keuangan*), hereinafter abbreviated to BPK means a state institution having the duty to audit state financial management and accountability as referred to in the 1945 Constitution of the Republic of Indonesia.
2. BPK Core Values mean the crystallization of moral values inherent to every Member of BPK and Auditor, as well as the benchmark and ideal aspiration in performing the Audit duties, consisting of independence, integrity, and professionalism.
3. Code of Ethics of BPK hereinafter referred to as the Code of Ethics means a set of norms in line with BPK Core Values which outlines the obligations and prohibitions that must be adhered to by each Member of BPK and Auditor when performing their duties with the purpose of preserving the dignity, honor, image, and credibility of BPK.
4. Honorary Council of the Code of Ethics, (*Majelis Kehormatan Kode Etik*), of BPK hereinafter referred to as MKKE means a council established by BPK to enforce Code of Ethics as referred to in Article 30 of Law Number 15 of 2006 on the Audit Board.
5. MKKE Registrar hereinafter referred to as Registrar means an official having duty to assist MKKE in the field of administration.
6. Code of Ethics Team means a team formed by MKKE to examine allegations of Code of Ethics violations.

7. Member of BPK means a state official selected to BPK by the House of Representatives by taking into account considerations from the Regional Representatives Council and ratified by a Presidential Decree.
8. Auditor means a person implementing the duty of audit on state financial management and accountability for and on behalf of BPK.
9. BPK Assembly means a regular meeting of Members of BPK to set policies in the auditing fields, secretariat general functions, supporting units, and other matters requiring BPK decision.
10. Academic means a highly educated person who fully dedicate themselves to and directly participate in field of higher education.
11. Profession means a field of work based on education about specific expertise.
12. MKKE Decision hereinafter referred to as Decision means a decision whether allegations of Code of Ethics violations are proven or not and the types of sanctions imposed in an MKKE Hearing if the allegation is proven.
13. Report means information provided by an individual, a group, or an organization about allegations of Code of Ethics violations that have occurred or is currently occurring committed by any Member of BPK and/or Auditor.
14. Complaint means a complaint submitted by an individual, a group, or an organization on interest, along with a request to examine allegations of Code of Ethics violations committed by any Member of BPK and/or Auditor that have caused them harm.
15. MKKE Hearing means a hearing held by MKKE to examine and/or decide whether allegations of Code of Ethics violations are proven or not and to determine the types of sanctions.

16. MKKE Meeting means a meeting held by MKKE to perform its functions, duties, and authority other than material discussed in the MKKE Hearing.
17. Reporting Person means any person, group, or organization that submit a Report.
18. Reported Person means any Member of BPK and/or Auditor who is reported by the Reporting Person.
19. Complainant means any person, group, or organization that files a Complaint.
20. Respondent means any Member of BPK and/or Auditor who is complained by the Complainant.
21. Witness means a person who can testify about the allegation of Code of Ethics violations that they saw, experienced, heard first-hand, and/or whose testimony is relevant to the allegation of Code of Ethics violations.
22. Expert means a person with specific knowledge about matters required to clarify the allegation of Code of Ethics violations in the interest of the examination.

## CHAPTER II

### ESTABLISHMENT AND COMPOSITION OF MKKE MEMBERSHIP

#### Article 2

- (1) This Board Regulation is the basis for the establishment of MKKE.
- (2) MKKE carries out its duties in accordance with BPK Core Values.
- (3) MKKE is located at the BPK Head Office.

#### Article 3

- (1) MKKE has five (5) members consisting of:
  - a. 2 (two) persons from Members of BPK;
  - b. 2 (two) persons of Academic elements; and
  - c. 1 (one) person of Profession element.

- (2) The structure of MKKE membership as referred to in section (1) consist of a Chairperson who is concurrently also a Member and 4 (four) Members.
- (3) MKKE Members and Chairperson as referred to in section (2) are selected by and determined in a BPK Assembly.

#### Article 4

- (1) The term of office of Members of MKKE as referred to in Article 3 section (1) is 2 (two) years and 6 (six) months.
- (2) Members of MKKE as referred to in section (1) may be re-selected for 1 (one) more term of office.

### CHAPTER III

#### SELECTION AND DISMISSAL OF MEMBERS OF MKKE

#### Article 5

- (1) To be selected as Members of MKKE, candidates from the Profession and Academic elements must meet the following requirements:
  - a. Indonesian national;
  - b. not a member of a political party;
  - c. possesses a publicly-recognized reputation and credibility;
  - d. possesses Profession or academic competence;
  - e. possesses the integrity and independence required to enforce the Code of Ethics;
  - f. have never been sanctioned for any code of ethics violations;
  - g. have never been sentenced to imprisonment based on a final and binding court decision;
  - h. physically and mentally healthy;
  - i. minimum age of 50 (fifty) years; and
  - j. have no conflict of interest with BPK.
- (2) When appointing Members of MKKE from Profession and Academic elements, BPK may ask for opinions

and information from particular Profession associations or higher-educational institutions.

#### Article 6

- (1) Prior to assuming their positions, MKKE Members and Chairperson are obligated to take an oath or promise in accordance with their faith and beliefs before a BPK Assembly.
- (2) The oath or promise as referred to in section (1) is as follows:

“I solemnly swear/promise that I will fulfil my obligations as a Member/Chairperson of the MKKE to the best of my ability and with full responsibility based on the 1945 Constitution of the Republic of Indonesia and other legislations pertaining to these duties and obligations”.

For those of the Muslim faith, the oath should begin with “I swear by Allah”.

For those of the Christian and Catholic faiths, the oath should end with “so help me God”.

For those of the Hindu faith, the oath should begin with “*Om Attah Parama Wisesa*, I swear...” and end with “*Om Canti... Canti... Canti...*”.

For those of the Buddhist faith, the oath should begin with “*Namo Sakyamuni Buddhaya...* In the name of Hyang Buddha, I swear...” and end with “*Sadhu Sadhu Sadhu*”.

For those of other faiths, the oath should follow the rules of their respective faiths.

#### Article 7

- (1) BPK Assembly temporarily suspends Members of MKKE if they:
  - a. allegedly commit code of ethics violations; or
  - b. become a suspect in a criminal act.
- (2) BPK Assembly appoints replacements for Members of MKKE as referred to in section (1) to temporarily carry out duties as a Members of MKKE.

- (3) The replacements for Members of MKKE have the same rights and obligations as any other Members of MKKE.
- (4) The Members of MKKE who are not proven to violate a code of ethics or commit a criminal act as referred to in section (1) can be reappointed by BPK Assembly to serve in the remaining term of office.
- (5) In the event that Members of MKKE are proven to violate a code of ethics or commit criminal acts as referred to in section (1), BPK Assembly promptly determines the replacements for Members of MKKE to be Members of MKKE.
- (6) The Members of MKKE as referred to in section (5) take an oath or promise as referred to in Article 6.

#### Article 8

- (1) Members of MKKE are honorably dismissed from their positions through BPK Assembly due to the following reasons:
  - a. passed away;
  - b. resignation upon their own request;
  - c. chronic physical or psychological illness or permanent absence; or
  - d. expiration of their term of office.
- (2) Members of BPK who serve as Members of MKKE are honorably dismissed from their position as Members of MKKE when their term of office as Members of BPK has ended.
- (3) BPK Assembly selects and determines Members of MKKE to replace the Members of MKKE who have been honorably dismissed as referred to in section (1) and section (2).
- (4) The term of office of Members of MKKE as referred to in section (3) is 2 (two) years and 6 (six) months.

#### Article 9

- (1) Members of MKKE are dishonorably dismissed from their positions through BPK Assembly in the event of:

- a. be sentenced with imprisonment under a final and binding court verdict;
  - b. violating a code of ethics; or
  - c. violating prohibitions and obligations as Members of MKKE.
- (2) BPK Board Assembly selects and determines Members of MKKE to replace the Member of MKKE who have been dishonorably dismissed as referred to in section (1).
  - (3) The term of office of Members of MKKE as referred to in section (2) is 2 (two) years and 6 (six) months.

#### Article 10

- (1) In the event that a Member of MKKE as referred to in Article 7 section (1) concurrently hold the position as the Chairperson of MKKE, the replacement carries out duties as a Members of MKKE.
- (2) Members of MKKE, including the replacements for Members of MKKE, select a temporary Chairperson of MKKE through consensus.
- (3) In the event that a Member of MKKE who concurrently holds the position as the Chairperson of MKKE is not proven to violate the code of ethics or commit a criminal act as referred to in Article 7 section (1), he/she can be reappointed by BPK Assembly as a Chairperson of MKKE to serve in the remaining term of office.
- (4) In the event that a Member of MKKE who concurrently holds the position as the Chairperson of MKKE is proven to violate the code of ethics or commit a criminal act as referred to in Article 7 section (1), BPK Assembly elects and determines a Chairperson of MKKE.

#### Article 11

- (1) In the event that a Member of MKKE as referred to in Article 8 section (1) and Article 9 section (1) concurrently holds the position as the Chairperson of



MKKE, the replacements carry out duties as a Member of MKKE.

- (2) BPK Assembly selects and determines the Chairperson of MKKE.

#### Article 12

Outcomes of BPK Assembly as referred to in Article 3 section (3), Article 7, Article 8 section (3), Article 9 section (2), Article 10 section (4), and Article 11 section (2) are determined by a BPK decision.

### CHAPTER IV

#### FUNCTIONS, DUTIES, AND AUTHORITY OF MKKE AND CODE OF ETHICS TEAM

##### Part One

##### Functions, Duties, and Authority of MKKE

#### Article 13

- (1) MKKE has the function to enforce the Code of Ethics.
- (2) To carry out its functions as referred to in section (1), MKKE has the duties to examine the allegations of the Code of Ethics violations committed by:
  - a. Members of BPK; and
  - b. Auditors.
- (3) To carry out its functions and duties as referred to in section (1) and (2), MKKE holds:
  - a. MKKE Hearings; and
  - b. MKKE Meetings.
- (4) MKKE Hearings and MKKE Meetings as referred to in section (3) are conducted where MKKE is based or in other locations as determined.
- (5) When carrying out its duties, MKKE is assisted by:
  - a. A Registrar;
  - b. A Registrar Secretariat; and
  - c. A Code of Ethics Team.

#### Article 14

To carry out its duties as referred to in Article 13 section (2), MKKE has the authority to:

- a. examine Reports/Complaints on allegations of the Code of Ethics violations;
- b. summon and request testimonies and/or data from:
  1. Reporting Persons/Complainants;
  2. Reported Persons/Respondents;
  3. Witnesses; and
  4. Experts;
- c. decide whether or not Code of Ethics violations have occurred;
- d. determine the types of Code of Ethics sanctions; and
- e. submit the Decision to BPK through the Chairperson of BPK.

#### Part Two

#### Functions, Duties, and Authority of the Code of Ethics Team

#### Article 15

- (1) To carry out its authority as referred to in Article 14, MKKE may form an ad hoc Code of Ethics Team.
- (2) The Code of Ethics Team as referred to in section (1) may be formed by the Chairperson of MKKE.
- (3) The structure of of the Code of Ethics Team membership as referred to in section (1) consists of:
  - a. A Manager;
  - b. A Deputy Manager;
  - c. A Supervisor;
  - d. A Team Leader; and
  - e. Team Members.
- (4) The Manager of the Code of Ethics Team is one of the Members of MKKE that comes from Members of BPK.
- (5) The Deputy Manager of the Code of Ethics Team is the Inspector General in their ex officio capacity.
- (6) In the event that the Inspector General is temporarily and/or permanently unavailable, MKKE appoints the

Inspector for Integrity Enforcement as the Deputy Manager of the Code of Ethics Team.

- (7) The Supervisor, Team Leader, and Team Members of the Code of Ethics Team as referred to section (3) come from the Inspectorate General work unit.
- (8) The structure of the Code of Ethics Team membership as referred to in section (3) are determined by the MKKE.
- (9) When needed, the Code of Ethics Team may involve work units other than the work unit as referred to in section (7).
- (10) Other work units as referred to in section (9) are not the work unit where the allegations of the Code of Ethics violations occurred.

#### Article 16

- (1) The Code of Ethics Team has the function to assist MKKE to enforce the Code of Ethics.
- (2) When carrying out its function as referred to in section (1), the Code of Ethics Team has the duties to conduct preliminary examinations on allegations of of the Code of Ethics violations.
- (3) When carrying out its duties as referred to in section (2), the Code of Ethics Team has the authority to:
  - a. examine the clarity of:
    1. identities of the Reporting Persons/Complainants;
    2. identities of the Reported Persons/Respondents; and
    3. the case being reported or complained;
  - b. request for testimonies and/or data from:
    1. Reporting Persons/Complainants;
    2. Reported Persons/Respondents; and
    3. Witnesses;
  - c. elaborate the case and/or the details of the case on allegations of of Code of Ethics violations based on the Reports or Complaints;

- d. examine and complete the evidence for the allegations of Code of Ethics violations based on the assignment from MKKE; and
  - e. prepare and report the result of the examination regarding the allegations of Code of Ethics violations to MKKE through the Registrar.
- (4) When carrying out its authority as referred to in section (3), the Code of Ethics Team reports to the MKKE.

#### Article 17

Parties being requested to provide testimonies and/or data as referred to Article 14, point b and Article 16 section (3) point b are obligated to provide such testimony and/or data requested by MKKE and/or the Code of Ethics Team.

### CHAPTER V

#### OBLIGATIONS AND PROHIBITIONS OF MKKE AND CODE OF ETHICS TEAM

#### Article 18

- (1) When carrying out its duties and authority, each Member of MKKE and Code of Ethics Team is obligated to:
- a. maintain the confidentiality of information, data, documents, and/or testimonies related to the allegations of Code of Ethics violations being processed as well as cases where Decisions have been made, during and after their term of office is completed;
  - b. preserve the dignity, honor, image, and credibility of BPK;
  - c. maintain the integrity, independence, and professionalism; and
  - d. withdraw from examination or review on allegations of Code of Ethics violations if there is any conflict of interest that may interfere with the objectiveness of the examination or review.

- (2) When carrying out its duties and authorities, each Member of MKKE and Code of Ethics Team is prohibited from:
  - a. providing information, data, documents, and/or testimonies related to the allegations of Code of Ethics violations being processed as well as cases where Decisions have been made to unauthorized parties; and
  - b. misusing information, data, documents, and/or testimonies related to the allegations of Code of Ethics violations being processed as well as cases where Decisions have been made.

## CHAPTER VI REGISTRAR

### Article 19

- (1) The Registrar position is held by the Inspector General in an ex officio capacity.
- (2) In the event that the Inspector General is temporarily and/or permanently unavailable, the Inspector for Integrity Enforcement replaces the Registrar to carry out registrar duties.
- (3) The Registrar reports to the MKKE.

### Article 20

- (1) The Registrar has registrar duties that include:
  - a. receiving Reports or Complaints on allegations of Code of Ethics violations;
  - b. administering Reports or Complaints and preliminary evidence that been filed;
  - c. carrying out analysis on Reports or Complaints and preliminary evidence that been filed;
  - d. gathering data and information on allegations of Code of Ethics violations;
  - e. drafting and delivering the summons of MKKE Hearing to the parties;
  - f. preparing MKKE Hearings;

- g. preparing Minutes of MKKE Hearings;
  - h. preparing minutes of MKKE Meetings;
  - i. preparing draft Decision;
  - j. submitting the Decision to BPK through the Chairperson of BPK; and
  - k. delivering Excerpt of Decision to the Reported Persons/Respondents.
- (2) When carrying out its duties as referred to in section (1), the Registrar is assisted by the Registrar Secretariat.
- (3) The Registrar Secretariat as referred to in section (2) is established based on a Decision of the Secretariat General.

## CHAPTER VII

### PROCEDURES FOR EXAMINING CODE OF ETHICS VIOLATIONS

#### Part One

#### Reports or Complaints of Code of Ethics Violations

#### Article 21

- (1) Examination on allegations of Code of Ethics violations may be sourced from:
- a. Reports;
  - b. Complaints; and/or
  - c. supervision reports conducted by the Inspectorate General.
- (2) Reports or Complaints as referred to in section (1) point a and point b are addressed to the MKKE through the Inspector General as the Registrar.
- (3) In the event that the Reports or Complaints as referred to in section (1) point a and point b are not addressed to the MKKE, recipients of such Reports or Complaints forward them to the Inspector General as the Registrar for further processing.

#### Article 22

- (1) The Reports as referred to in Article 21 section (1) point a can be submitted:
  - a. in full disclosure, where the Reporting Persons disclose their identities completely and are willing to have their identities made known for follow-up reporting; or
  - b. anonymously, where Reporting Persons do not disclose their identities.
- (2) Reports submitted anonymously are completed with sufficient data to be followed up.
- (3) Complaints about Code of Ethics violations are submitted in full disclosure.
- (4) The Reports or Complaints as referred to in section (1) and section (3) include:
  - a. identities of the Reported Persons/Respondents, except for Reports as referred to in section (1) point b;
  - b. alleged actions as Code of Ethics violations;
  - c. when the action was carried out;
  - d. where the action was carried out; and
  - e. how such action was carried out.

#### Article 23

- (1) The Inspector General as the Registrar administers the Reports or Complaints as referred to in Article 21.
- (2) The Registrar conducts analysis and gathering of initial data and information on Reports or Complaints received to conclude whether or not the allegations of the Code of Ethics violations occur.
- (3) The results of the analysis as referred to in section (2) are submitted to the Chairperson of MKKE.
- (4) In the event that the results of the analysis as referred to in section (2) indicate allegations of Code of Ethics violations, the Registrar provides a Case Register number.
- (5) In the event that Reports or Complaints are not addressed to the Chairperson of MKKE as referred to

in Article 21 section (3) and the result of analysis indicates that there are no allegations of Code of Ethics violations, the conclusion from such result of analysis is delivered to the recipients of such Reports or Complaints.

## Part Two

### Examination on Allegations of Code of Ethics Violations

#### Article 24

- (1) MKKE determines the time of MKKE Hearings to examine allegations of Code of Ethics violations.
- (2) When carrying out examinations on allegations of Code of Ethics violations as referred to in section (1), MKKE may summon Reporting Persons/ Complainants, Reported Persons/ Respondents, Witnesses, and Experts.
- (3) In the event that the Reported Persons/Respondents are undergoing legal proceedings and in the custody of the authorities or are serving prison sentences, MKKE examines the Reported Persons/Respondents as referred to in section (2) in absence of Reported Persons/Respondents.
- (4) The Registrar delivers the summons to Reporting Persons/Complainants, Reported Persons/Respondents, Witnesses, and Experts to appear before the MKKE Hearings.

#### Article 25

- (1) Examinations on allegations of Code of Ethics violations are carried out in MKKE Hearings and in closed hearings.
- (2) Examinations on Reporting Persons/ Complainants, Reported Persons/Respondents, Witnesses, and/or Experts may be conducted altogether or separately.



#### Article 26

Reported Persons/Respondents are obligated to comply with the summons to appear before MKKE Hearings and are not allowed to be delegated or accompanied by other parties.

#### Article 27

(1) Reporting Persons/Complainants, Reported Persons/Respondents, Witnesses, and/or Experts take an oath or promise in accordance with their faith and beliefs under the guidance of Chairperson of MKKE or a Member of MKKE before providing testimonies and/or opinions.

(2) The oath or promise for Reporting Persons/Complainants is as follows:

“I swear/promise as a Reporting Person/Complainant to give true testimony”.

For those of the Muslim faith, the oath should begin with “I swear by Allah”.

For those of the Christian and Catholic faiths, the oath should end with “so help me God”.

For those of the Hindu faith, the oath should begin with “*Om Attah Parama Wisesa*, I swear...” and end with “*Om Canti... Canti... Canti...*”.

For those of the Buddhist faith, the oath should begin with “*Namo Sakyamuni Buddhaya...* in the name of Hyang Buddha, I swear...” and end with “*Sadhu Sadhu Sadhu*”.

For those of other faiths, the oath should follow the rules of their faiths.

(3) The oath or promise for Reported Persons/Respondents is as follows:

“I swear/promise as a Reported Person/Respondent to give true testimony”.

For those of the Muslim faith, the oath should begin with “I swear by Allah”.

For those of the Christian and Catholic faiths, the oath should end with “so help me God”.

For those of the Hindu faith, the oath should begin with “*Om Attah Parama Wisesa*, I swear...” and end with “*Om Canti... Canti... Canti...*”.

For those of the Buddhist faith, the oath should begin with “*Namo Sakyamuni Buddhaya...* in the name of Hyang Buddha, I swear...” and end with “*Sadhu Sadhu Sadhu*”.

For those of other faiths, the oath should follow the rules of their faiths.

- (4) The oath or promise for Witnesses is as follows:

“I swear/promise as a Witness to give true testimony”.

For those of the Muslim faith, the oath should begin with “I swear by Allah”.

For those of the Christian and Catholic faiths, the oath should end with “so help me God”.

For those of the Hindu faith, the oath should begin with “*Om Attah Parama Wisesa*, I swear...” and end with “*Om Canti... Canti... Canti...*”.

For those of the Buddhist faith, the oath should begin with “*Namo Sakyamuni Buddhaya...* in the name of Hyang Buddha, I swear...” and end with “*Sadhu Sadhu Sadhu*”.

For those of other faiths, the oath should follow the rules of their faiths.

- (5) The oath or promise for Experts is as follows:

“I swear/promise as an Expert to testify in accordance with my expertise”.

For those of the Muslim faith, the oath should begin with “I swear by Allah”.

For those of the Christian and Catholic faiths, the oath should end with “so help me God”.

For those of the Hindu faith, the oath should begin with “*Om Attah Parama Wisesa*, I swear...” and end with “*Om Canti... Canti... Canti...*”.

For those of the Buddhist faith, the oath should begin with “*Namo Sakyamuni Buddhaya...* in the name of Hyang Buddha, I swear...” and end with “*Sadhu Sadhu Sadhu*”.

For those of other faiths, the oath should follow the rules of their faiths.

#### Article 28

For the purpose of examinations, valid evidence includes:

- a. documents;
- b. Witness testimonies;
- c. data or information;
- d. Expert testimonies;
- e. Reporting Person/Complainant testimonies; and/or
- f. Reported Person/Respondent testimonies.

#### Article 29

- (1) The Reported Persons/Respondents have the right to defend themselves.
- (2) For such defence as referred to in section (1), the Reported Persons/Respondents have the right to present valid evidence.

#### Article 30

- (1) In the event that the Reported Persons/Respondents fail to appear before the MKKE Hearings as referred to in Article 26, MKKE adjourns the MKKE Hearings and determine the time of the next MKKE Hearings.
- (2) The Registrar delivers a second summon to the absent parties to appear in the next MKKE Hearings.
- (3) The Summon as referred in section (2) is received by the Reported Persons/Respondents not later than 3 (three) workdays prior to the scheduled MKKE Hearings.
- (4) In the event that the Reported Persons/Respondents fail to appear before the next MKKE Hearings, the Registrar delivers the third summon.

- (5) The Summon as referred in section (4) is received by the Reported Persons/Respondents not later than 1 (one) workday prior to the scheduled MKKE Hearings.
- (6) In the event that the Reported Persons/Respondents fail to appear for the third time without a proper and reasonable excuse, MKKE may carry out examinations without the presence of the Reported Persons/Respondents.

#### Article 31

- (1) When carrying out examinations, the Chairperson of MKKE is obligated to:
  - a. preside MKKE Hearings;
  - b. explain the reasons and purpose of the hearings;
  - c. administer oaths; and
  - d. provide opportunities for Members of MKKE to inquire questions to:
    - 1. Reporting Persons/Complainants;
    - 2. Reported Persons/Respondents;
    - 3. Witnesses; and/or
    - 4. Experts.
- (2) When carrying out examinations, Members of MKKE may:
  - a. inquire questions to:
    - 1. Reporting Persons/Complainants;
    - 2. Reported Persons/Respondents;
    - 3. Witnesses; and/or
    - 4. Experts; and
  - b. provide solicited or unsolicited suggestions to the Chairperson of MKKE.

#### Article 32

Reports/Complaints of allegations of Code of Ethics violations are declared to expire 5 (five) years after the allegations of Code of Ethics violations are occurred.

CHAPTER VIII  
DECISIONS AND EXECUTIONS

Article 33

- (1) MKKE makes Decisions in MKKE Hearings based on the results of the examinations of MKKE.
- (2) Decision making process as referred to in section (1) is attended and approved by at least 4 (four) Members of MKKE.
- (3) Members of MKKE who are in charge of the work unit of the Reported Persons/Respondents are not involved in the Decision-making.
- (4) Decision making is conducted through a consensus, and if consensus cannot be reached, the Decision will be made based on majority votes.

Article 34

Contents of the Decision may:

- a. state that the Reported Persons/Respondents are proven to have violated the Code of Ethics along with the types of sanctions; or
- b. state that the Reported Persons/Respondents are not been proven to have violated the Code of Ethics.

Article 35

- (1) The Members of MKKE sign the Decision as referred to in Article 34, except for a Member of MKKE who is in charge of the work unit of the Reported Persons/Respondents.
- (2) The format of the Decision as referred to in section (1) is attached in the Annex as an integral part of this Board Regulation.

Article 36

The Decision as referred to in Article 34 comes into force at the time of the Decision is determined.

Article 37

- (1) The Decision is final and binding.
- (2) The Registrar prepares the Excerpt of the Decision.
- (3) In the event that the Reported Persons/Respondents are Members of BPK, information about the Decision as referred to in section (1) is delivered in a BPK Assembly.
- (4) In the event that the Reported Persons/Respondents are Members of BPK and are proven to have violated the Code of Ethics with the sanction in the form of discharge from BPK membership, Excerpts of the Decision as referred to in section (2) are delivered to BPK in order to be proposed to the President to issue a Presidential Decree on Dismissal of the said Member of BPK.
- (5) In the event that the Reported Persons/Respondents are Auditors, Excerpts of the Decision are delivered to the Secretary General as the Official in charge of Personnels to be processed in accordance with the provisions of legislations.
- (6) Excerpts of the Decision as referred to in section (5) are delivered to the Secretary General not later than 7 (seven) workdays after the Decision is determined.

Article 38

The Registrar records the Decisions in the Case Register.

Article 39

Further provisions regarding MKKE procedures may be further regulated in MKKE decision.

CHAPTER IX

TRANSITIONAL PROVISIONS

Article 40

At the time this Board Regulation comes into force:

- a. in the event that the Code of Ethics violations have occurred and examinations have taken place before this Board Regulation comes into force, the results of examinations remain valid and the subsequent processes are conducted under this Board Regulation; and
- b. in the event that the Code of Ethics violations have occurred before this Board Regulation comes into force and examinations have not yet to be conducted, such examinations are conducted under this Board Regulation.

## CHAPTER X CLOSING PROVISION

### Article 41

At the time this Board Regulation comes into force, Regulation of the Audit Board Number 4 of 2016 on Honorary Council of the Code of Ethics of the Audit Board (State Gazette of the Republic of Indonesia of 2016 Number 144, Supplement to the State Gazette of the Republic of Indonesia Number 5905) is repealed and declared ineffective.

### Article 42

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

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

Issued in Jakarta  
on 28 December 2018

CHAIRPERSON OF THE AUDIT  
BOARD OF THE REPUBLIC OF  
INDONESIA,

signed

MOERMAHADI SOERJA DJANEGARA

Promulgated in Jakarta  
on 31 December 2018

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

signed

YASONNA H. LAOLY

STATE GAZETTE OF THE REPUBLIC OF INDONESIA OF 2018 NUMBER  
275

Jakarta, 5 June 2025

Has been translated as an Official Translation  
on behalf of the Minister of Law

of the Republic of Indonesia  
DIRECTOR GENERAL OF LEGISLATION,



DAHANA PUTRA



ELUCIDATION OF  
REGULATION OF THE AUDIT BOARD OF THE REPUBLIC OF  
INDONESIA  
NUMBER 5 OF 2018  
ON  
HONORARY COUNCIL OF THE CODE OF ETHICS OF THE AUDIT  
BOARD

I. GENERAL

The 1945 Constitution of the Republic of Indonesia has undergone fundamental changes including, among others, Article 23 section (5) regarding position and duties of BPK.

The Third Amendment to the 1945 Constitution of the Republic of Indonesia is one of the reforms to provisions in Article 23 section (5) on BPK that has strengthened the existence and position of BPK as a free and independent state institution.

In order to preserve the dignity, honour, image, and credibility of BPK in carrying out its duties, Members of BPK and Auditors of BPK are obligated to comply with the Code of Ethics.

BPK Regulation on the Code of Ethics regulates the obligations, prohibitions, and types of sanctions that can be imposed to Members of BPK and Auditors who are proven to have violated the Code of Ethics.

This Board Regulation governs the authority and procedures of MKKE in examining and determining the Code of Ethics violations committed by either Members of BPK or Auditors.

## II. ARTICLE BY ARTICLE

### Article 1

Sufficiently clear.

### Article 2

Sufficiently clear.

### Article 3

Sufficiently clear.

### Article 4

Sufficiently clear.

### Article 5

#### Section (1)

##### Point a

Sufficiently clear.

##### Point b

Sufficiently clear.

##### Point c

Sufficiently clear.

##### Point d

Sufficiently clear.

##### Point e

Sufficiently clear.

##### Point f

The term “code of ethics” means the Code of Ethics of BPK and/or other code of ethics that are binding to Members of MKKE.

##### Point g

Sufficiently clear.

##### Point h

Sufficiently clear.

##### Point i

Sufficiently clear.

##### Point j

Sufficiently clear.

Section (2)

Sufficiently clear.

Article 6

Sufficiently clear.

Article 7

Section (1)

Point a

The term “code of ethics” means the Code of Ethics of BPK and/or other code of ethics that are binding to Members of MKKE.

Point b

Sufficiently clear.

Section (2)

Sufficiently clear.

Section (3)

Sufficiently clear.

Section (4)

Sufficiently clear.

Section (5)

Sufficiently clear.

Section (6)

Sufficiently clear.

Section (7)

Sufficiently clear.

Article 8

Sufficiently clear.

Article 9

Section (1)

Point a

Sufficiently clear.

Point b

The term “code of ethics” means the Code of Ethics of BPK and/or other code of ethics that are binding to Members of MKKE.

Point c

Sufficiently clear.

Section (2)

Sufficiently clear.

Section (3)

Sufficiently clear.

Article 10

Sufficiently clear.

Article 11

Sufficiently clear.

Article 12

Sufficiently clear.

Article 13

Section (1)

Sufficiently clear.

Section (2)

Point a

The term “Members of BPK” includes the Chairperson, Vice Chairperson, and Members of BPK.

Point b

The term “Auditors” consists of BPK staff who hold functional auditor positions, BPK staff who do not hold functional auditor positions, and other parties which include Auditors within the government (internal auditors, public accountants and/or other experts who meet the requirements specified by BPK.

Section (3)

Sufficiently clear.

Section (4)

Sufficiently clear.

Section (5)

Sufficiently clear.

Article 14

Sufficiently clear.

Article 15

Sufficiently clear.

Article 16

Sufficiently clear.

Article 17

Sufficiently clear.

Article 18

Sufficiently clear.

Article 19

Sufficiently clear.

Article 20

Sufficiently clear.

Article 21

Section (1)

Sufficiently clear.

Section (2)

Sufficiently clear.

Section (3)

The term “recipients of such Reports or Complaints” means the Chairperson, Vice Chairperson, Members of BPK and/or BPK Staff.

Article 22

Sufficiently clear.

Article 23

Sufficiently clear.

Article 24

Sufficiently clear.

Article 25

Sufficiently clear.

Article 26

Sufficiently clear.

Article 27

Sufficiently clear.

Article 28

Sufficiently clear.

Article 29

Sufficiently clear.

Article 30

Sufficiently clear.

Article 31

Sufficiently clear.

Article 32

Sufficiently clear.

Article 33

Sufficiently clear.

Article 34

Sufficiently clear.

Article 35

Sufficiently clear.

Article 36

Sufficiently clear.

Article 37

Sufficiently clear.

Article 38

Sufficiently clear.

Article 39

Sufficiently clear.

Article 40

Sufficiently clear.

Article 41

Sufficiently clear.

Article 42

Sufficiently clear.

SUPPLEMENT TO THE STATE GAZETTE OF THE REPUBLIC OF  
INDONESIA NUMBER 6296