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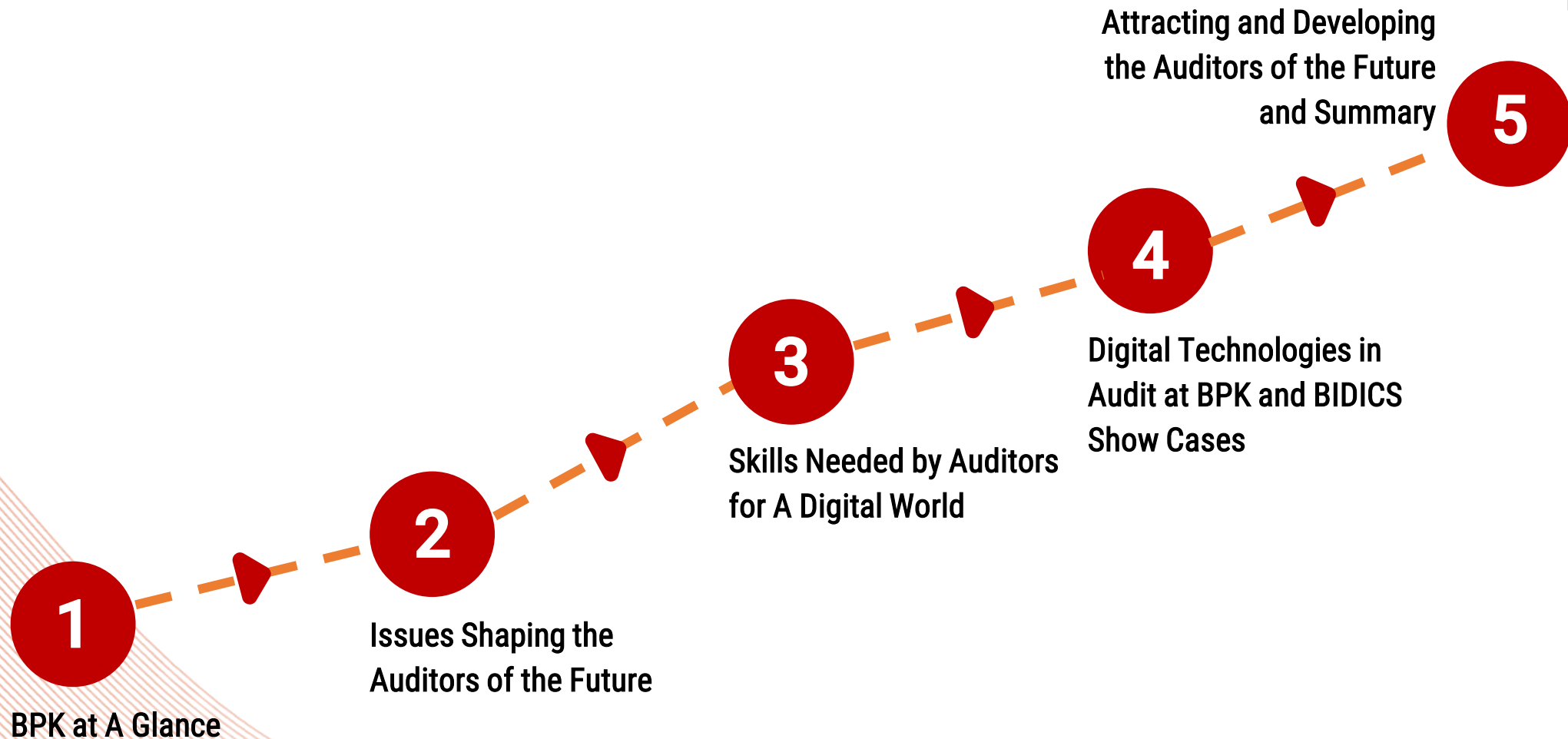
**Attracting the auditor of the  
future/skills needed for a  
digital world**



**BPK RI**

BADAN PEMERIKSA KEUANGAN  
REPUBLIK INDONESIA

# Topics





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## Section 1

# BPK AT A GLANCE







Established since  
1<sup>st</sup> January 1947

## Auditing the management and accountability of the state finance through THREE TYPES OF AUDIT:

1

Financial  
Audit

2

Performance  
Audit

3

Special-Purpose  
Audit



#Employees:  
9.843

Civil  
Servants  
8.390

86%

Temps  
1.453

14%

Gender



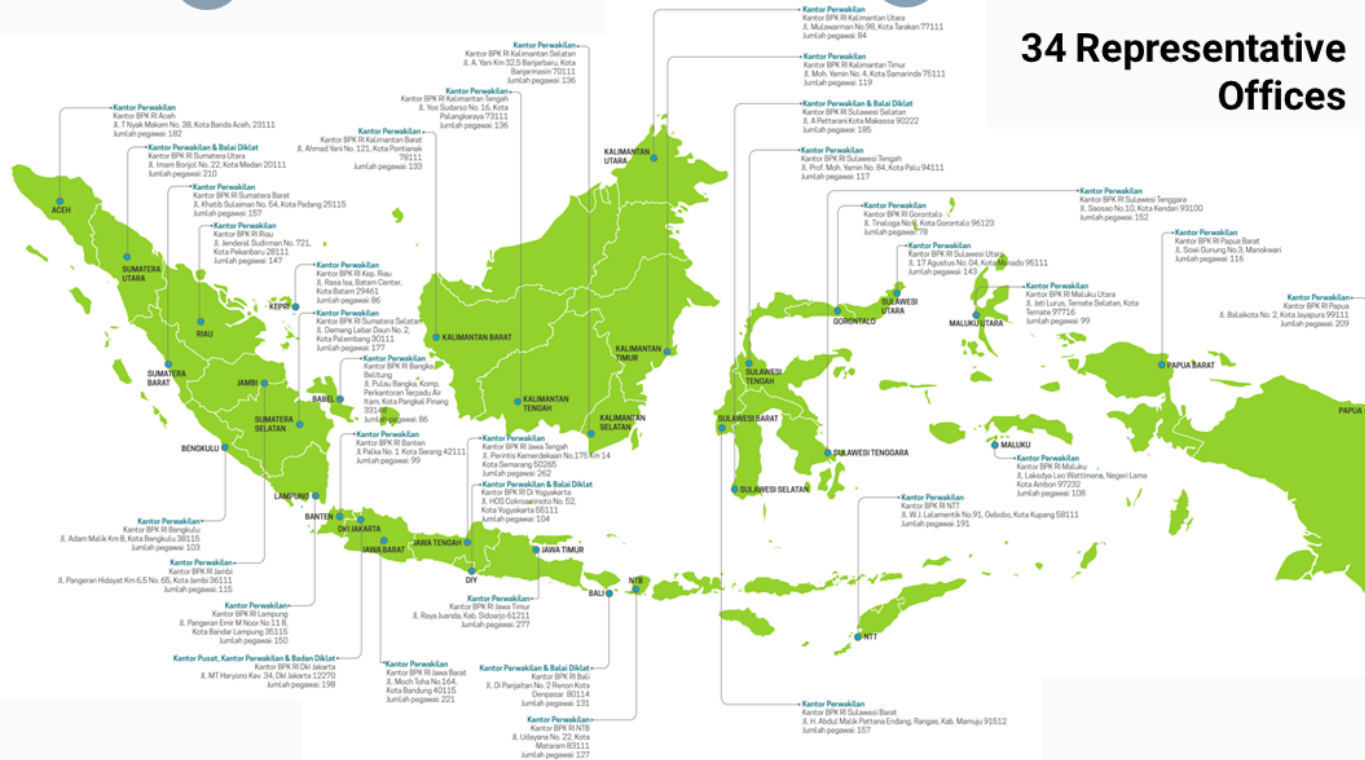
Male  
60%



Female  
40%



## 34 Representative Offices



## Generation Profile



BABY BOOMERS  
(born 1946–1964)  
0,71%



GEN X  
(born 1965–1976)  
29,05%



MILLENNIALS/GEN Y  
(born 1977–1994)  
62,82%



GEN Z  
(born 1995–2010)  
7,43%



## Job Level and Number of Employees per Job Level

Director  
General  
(Echelon I)

14 (0,17%)

Directors  
(Echelon II)

71 (0,84%)

Managers  
(Echelon III)

225 (2,65%)

Supervisors  
(Echelon IV)

308 (3,63%)

Staff Members

2.974 (35,09%)

Group of  
Specialists

4.884 (57,62%)

## Group of Specialists

Job

Σ

%

Auditors

4.433

52,30

Non-Auditors

451

5,32



3.256  
(38,45%)

Jakarta Offices (HQ  
& CorpU)



5.212  
(61,55%)

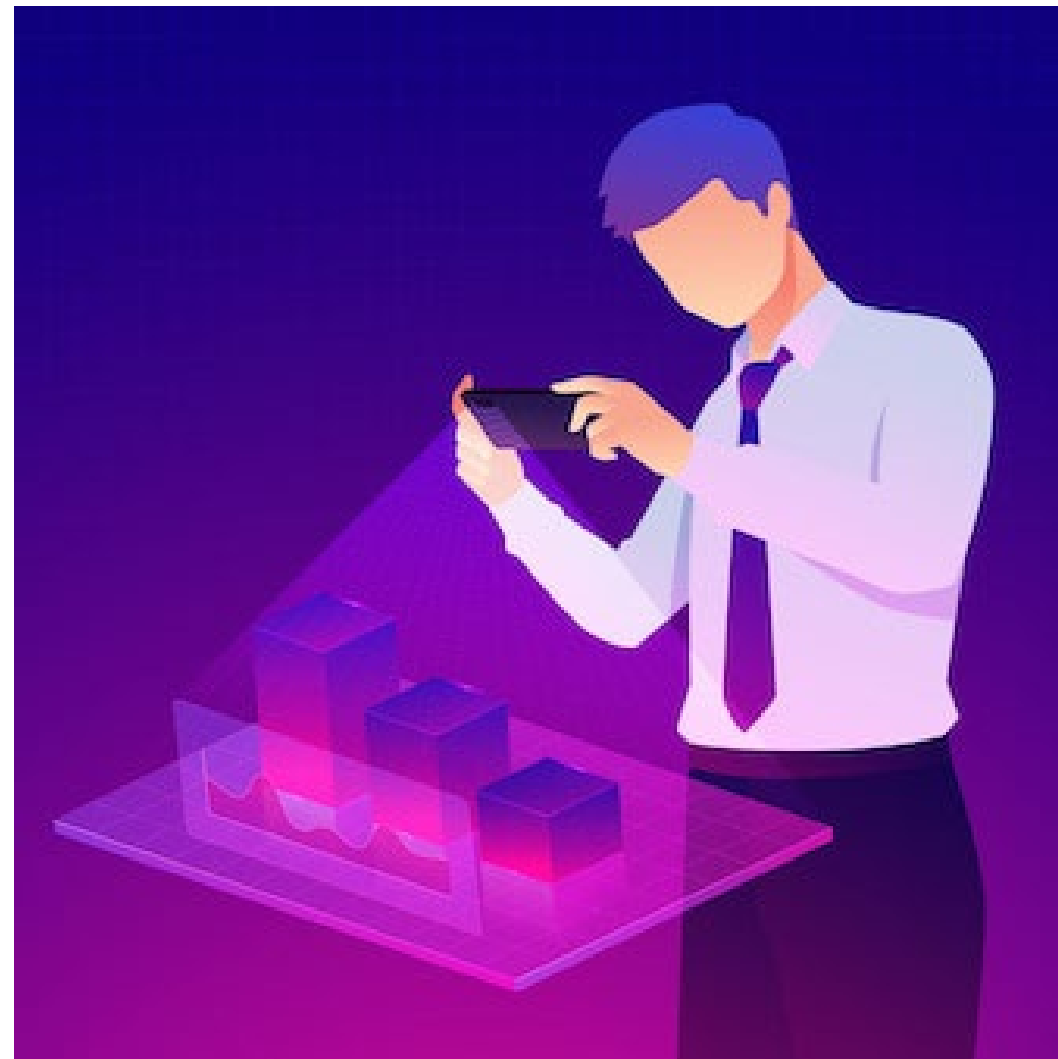
BPK Reps. &  
Learning Centers



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## Section 2

# ISSUES SHAPING THE AUDITORS OF THE FUTURE





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# The Fourth Industrial Revolution



Independence | Integrity | Professionalism

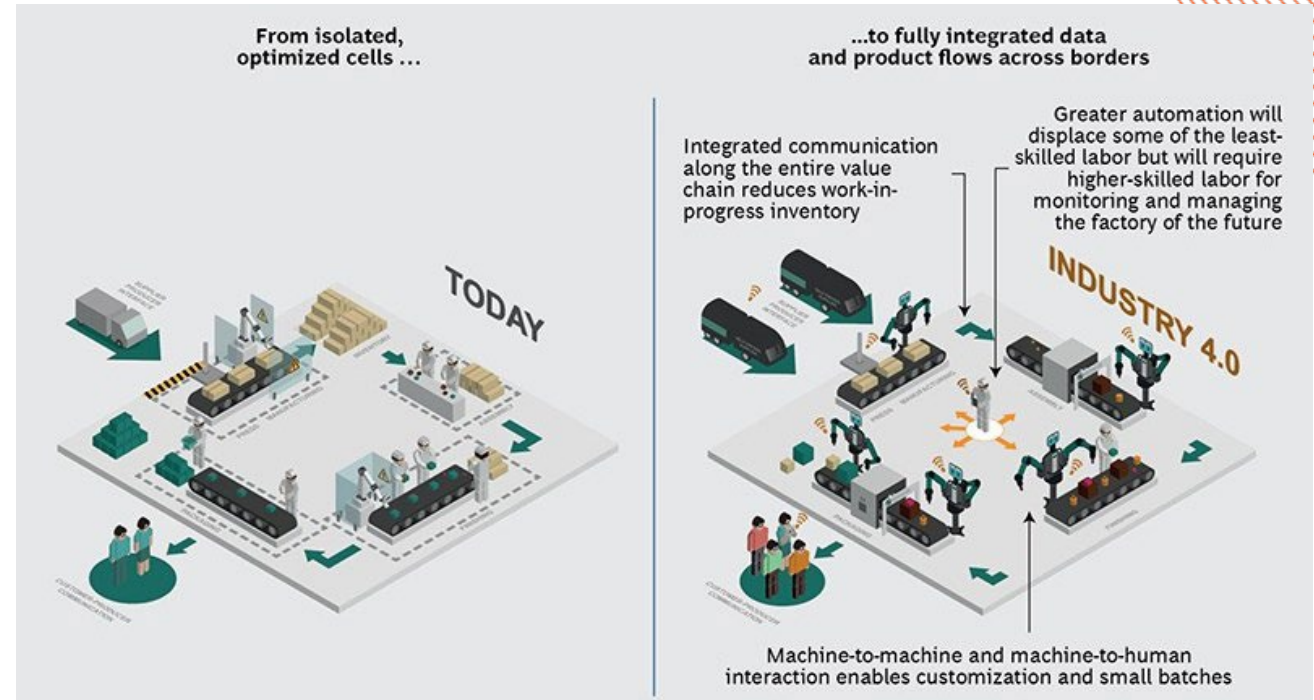


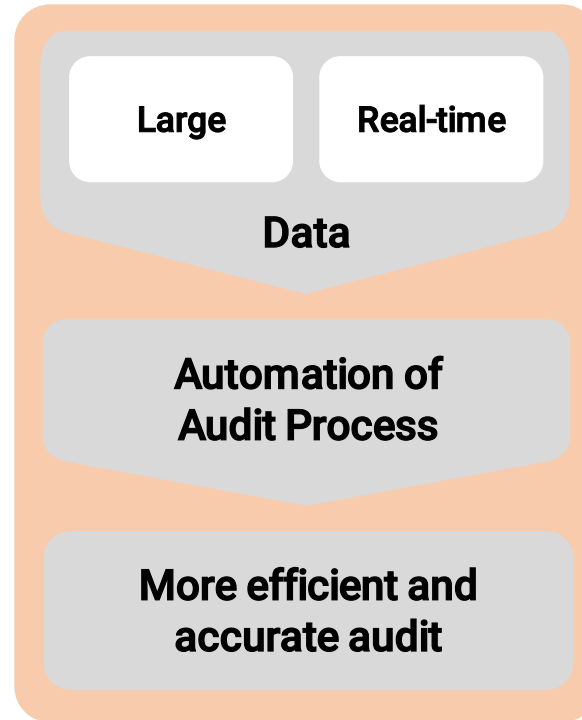


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# Impacts on Jobs and Skills





## Impacts on Audit

Enable auditors to focus on higher-value tasks.

- 1 Analyze deviations
- 2 Interpret results
- 3 Identify areas for improvement
- 4 Provide strategic advice to clients





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## Section 3

# SKILLS NEEDED BY our professions for a digital world



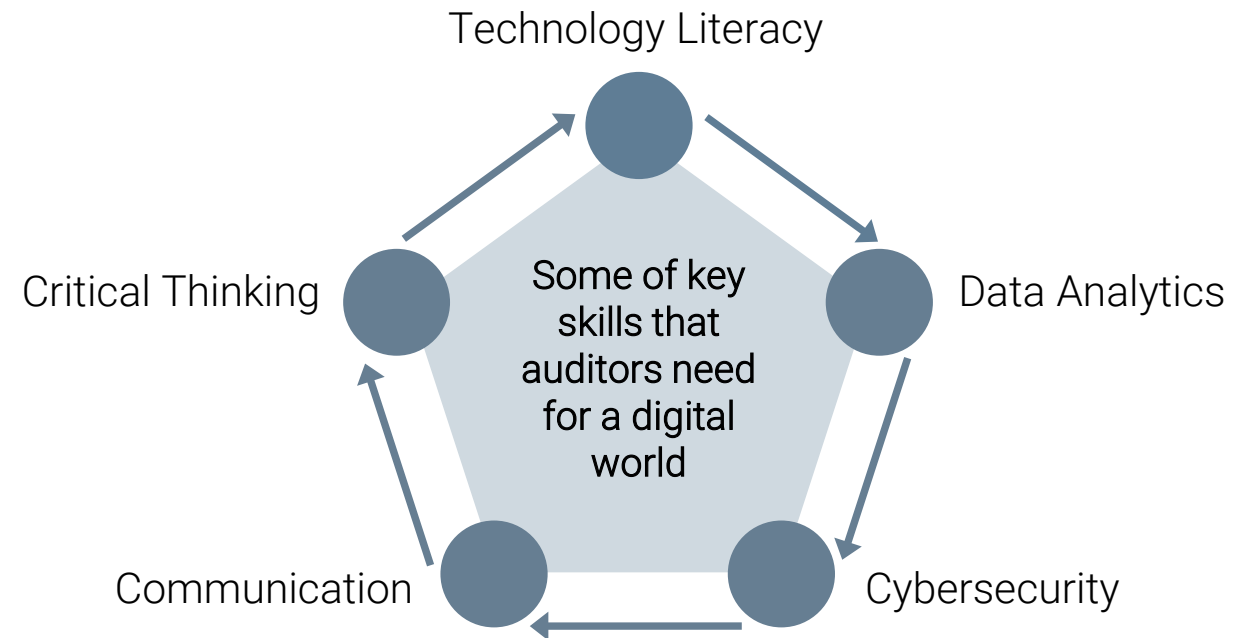


# Skills for A Digital World

“

In today's digital world, auditors **need to possess a variety of skills** to **effectively navigate the complex and rapidly changing landscape of digital technology.**

”







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## Section 4

# digital TECHNOLOGIES IN AUDIT AND BIDICS SHOW CASES







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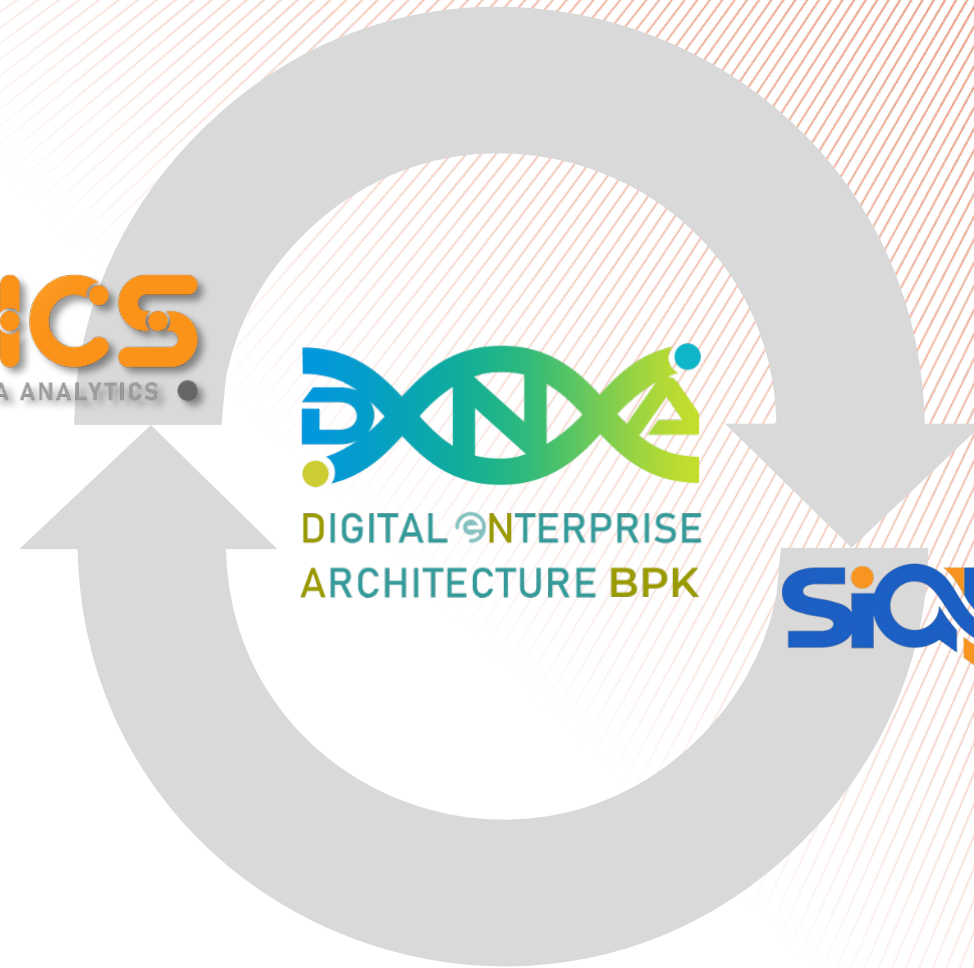
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# Working with Digital Technologies

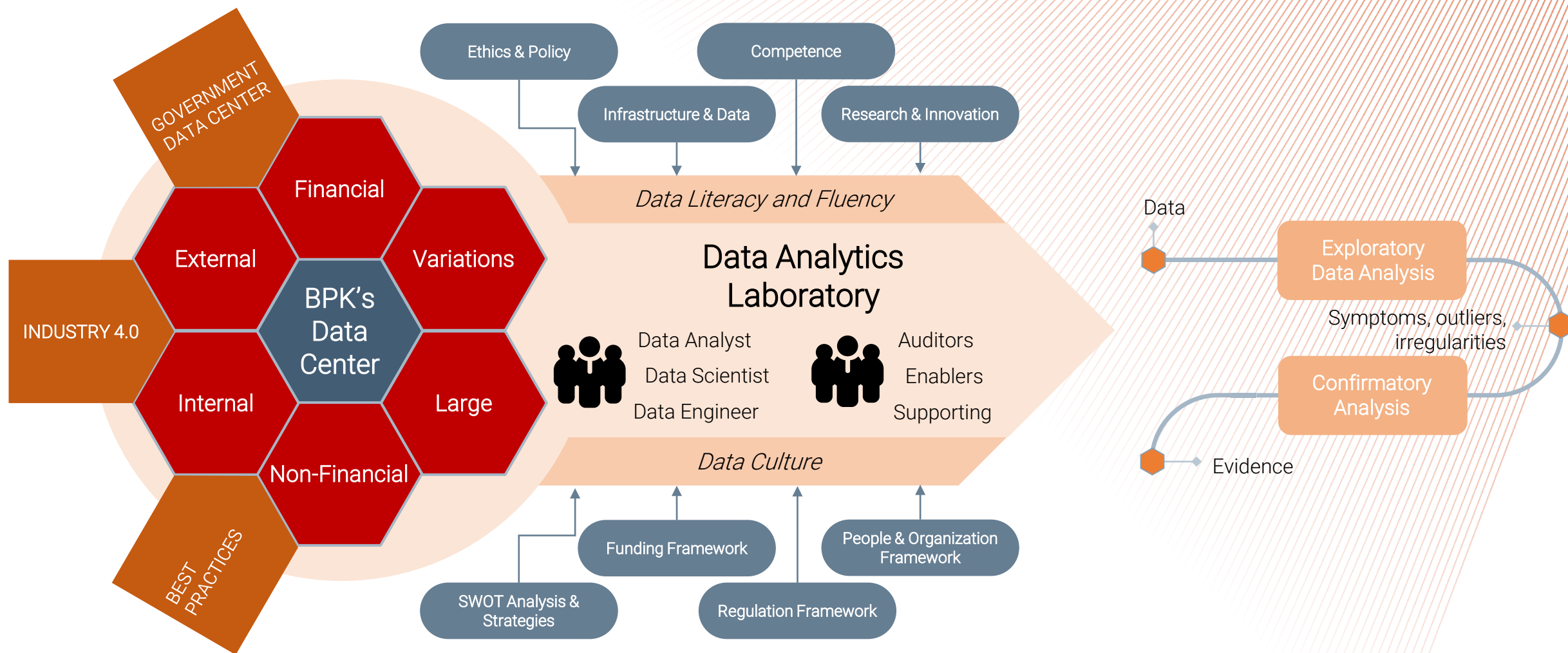
**BIDICS**  
● BPK BIG DATA ANALYTICS ●

**DNA**  
DIGITAL ENTERPRISE  
ARCHITECTURE BPK

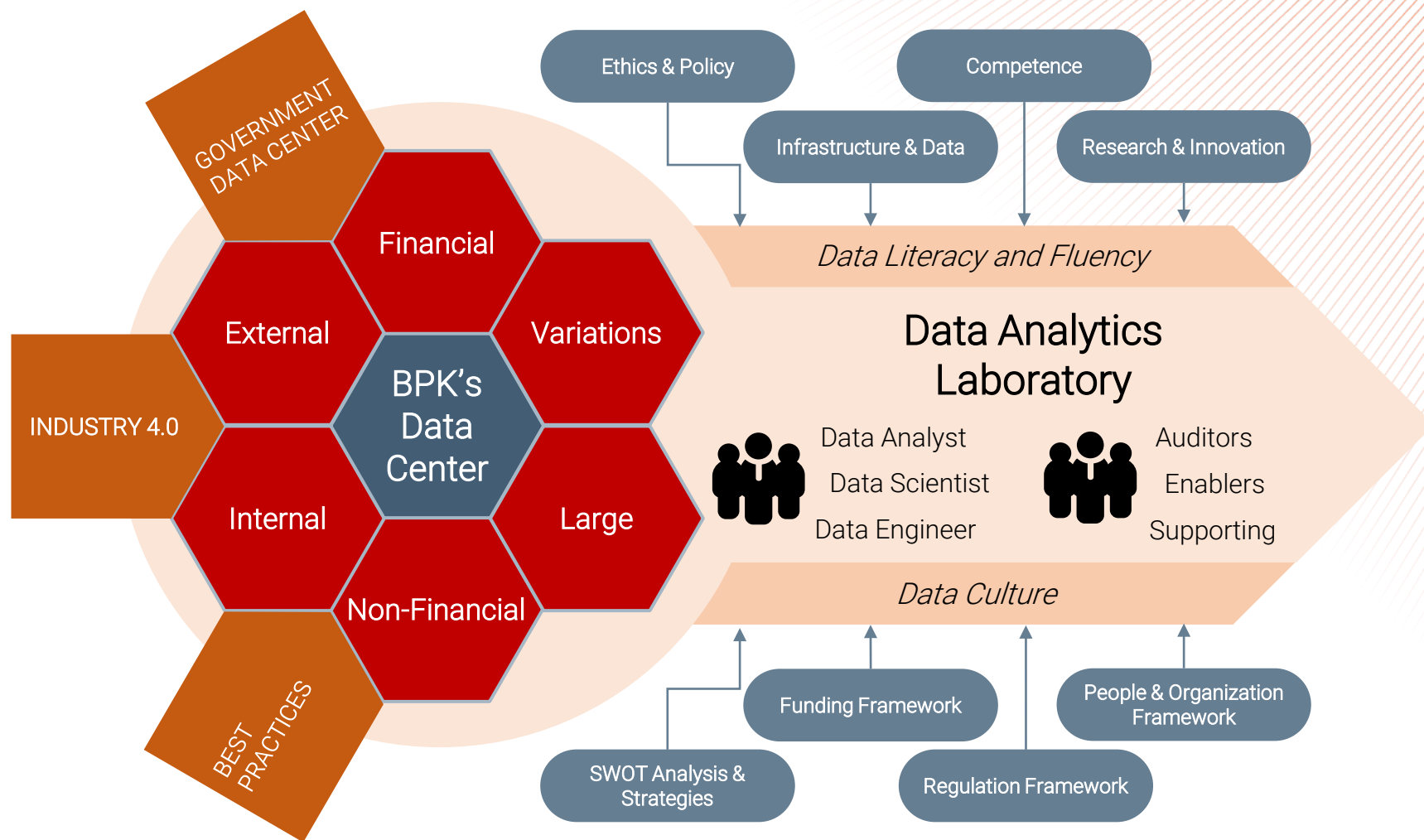
**SiAP** STANDARDIZED  
AND INTEGRATED  
AUDIT PROCESS



- The digital technologies involved in our audits include but are not limited to **BIDICS** and **SiAP**.
- These digital technologies run on top of a **digital enterprise architecture** platform named **DNA**.







### Milestones

Obtaining commitments for continuous data collection from audited entities.

The initiation of e-Audit.

2009

2010 - 2011

Using big data analytics in financial statement audits

- Incorporating BIDICS in the strategic plan.
- Recruiting 162 IT talents in 2021

2011 - 2019

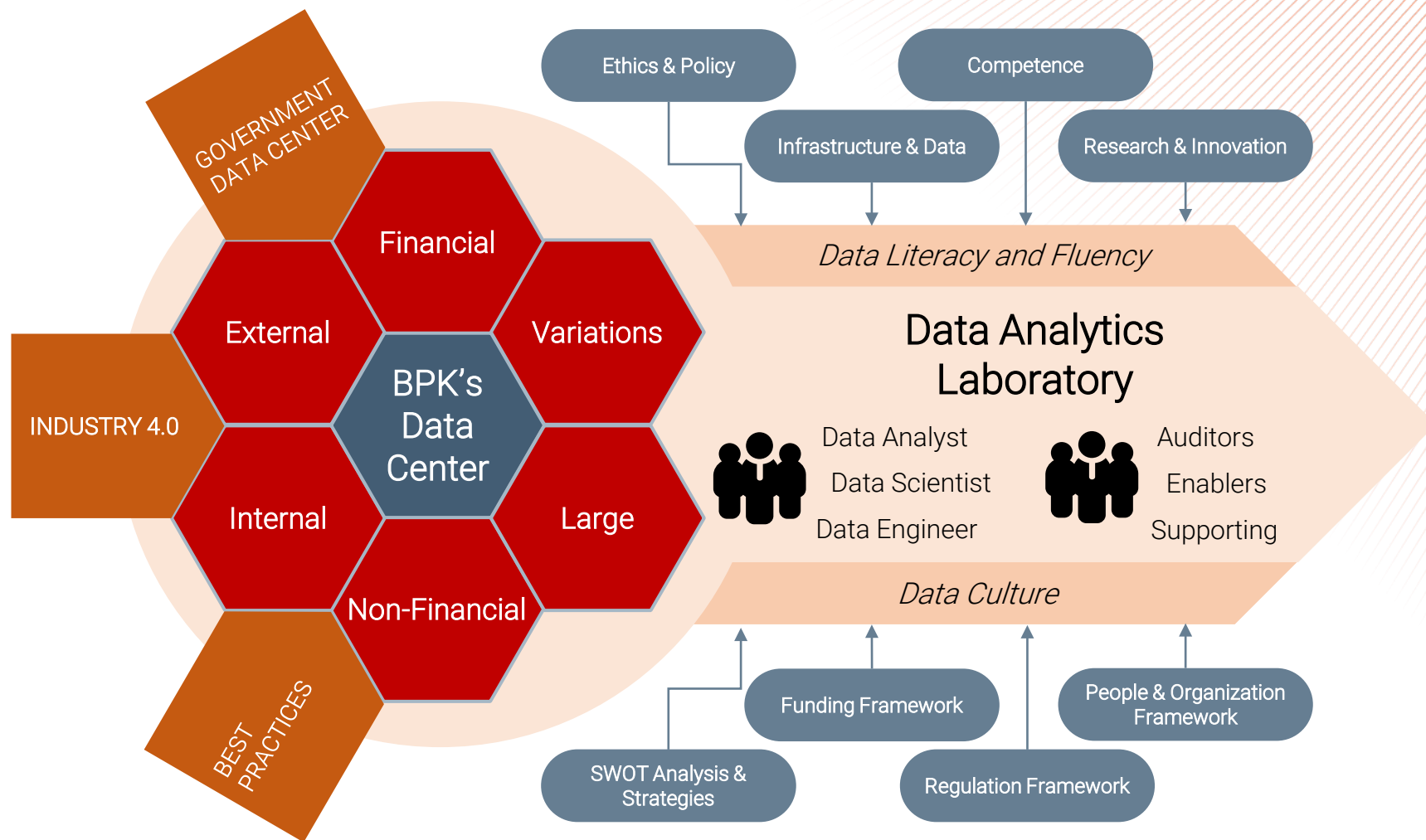
2020 - 2024





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**BIDICS**  
● BPK BIG DATA ANALYTICS ●



Independence | Integrity | Professionalism



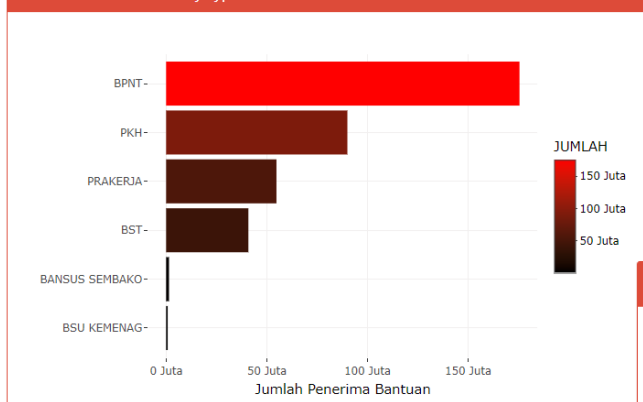
**Independence | Integrity | Professionalism**



Social Assistance Fund

Non Educational Educational

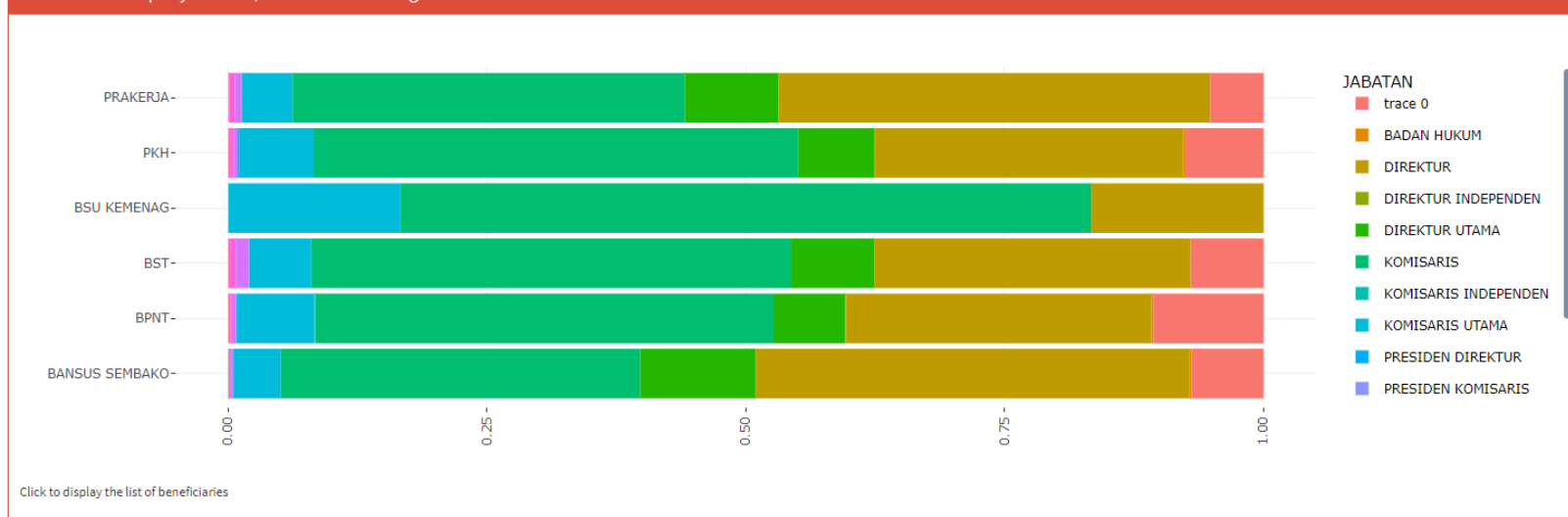
Number of Beneficiaries by Type of Fund



Clusters of Beneficiaries with Multiple Sources of Fund



Clusters of Company Owners/Directors Receiving Assistance Fund







https://siap.bpk.go.id/pemeriksaan/subpemeriksaan/236CA3B8-2F37-4676-A47C-B12A9D8DFA67/pelaksanaan/prosedur/646BDECB-6EE7-4DE1-B2E6-E0...

**SIAP** STANDARDIZED AND INTEGRATED AUDIT PROCESS

Beranda Pemeriksaan Alat & Pustaka Administrasi Tutorial SIAP

Overview Manajemen Tim Perencanaan **Pelaksanaan** Pelaporan QC & QA Pemeriksaan

**Detail Prosedur**

Widya Febriani

Belum ada hasil pengujian

**Dokumen B.1.1.1**

Cari...

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**Pengujian Saldo Awal LKKL**

1 - Pengujian Saldo Awal LKKL

B.1.1.1 - Lakukan pengujian data dan dokumen LK untuk memastikan saldo awal LK tahun berjalan telah sama dengan saldo akhir LK tahun sebelumnya, baik pada LK tingkat konsolidasian (LKKL) maupun LK tingkat satker dengan memperhatikan:

- a. Pengujian BDA dan/ atau reperforming LK untuk mendapatkan nilai saldo awal tahun berjalan.
- b. Analisis memo koreksi saldo awal (jika ada)

**BIDICS** BIG DATA ANALYTICS

Tren Laporan Keuangan Entitas



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## Section 5

# ATTRACTING AND developing the auditors of the future







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**Offering practical  
experience**



**Providing ongoing  
training**



**Providing a strong  
educational foundation**



**Encouraging  
specialization**

**Development  
Strategies**





# Summary

**1**

The impacts of the 4<sup>th</sup> Industrial Revolution on life and audit.

**4**

Digital technologies in audit: BIDICS and SiAP

**2**

More efficient and accurate audit.

**5**

BIDICS show cases: audits on government procurement and social aid fund distribution.

**3**

Key skills needed by auditors for a digital world.

**6**

Education, training, practical experience, and specialization.



**Independence | Integrity | Professionalism**