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Analysis of the Indonesian Supreme Audit Institution's Strategic Response to the SDGs Program

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Abstract

This study aims to map the strategic response of the Supreme Audit Institution of the Republic of Indonesia (Indonesian SAI) contained in the strategic plan to SDG issues. Then this research analyzes which of the 17 SDGs targets are the focus of BPK's performance audit. Finally, it analyzes the alignment of BPK's strategic responses that appear in the strategic plan document with the implementation of BPK's performance audit related to SDGs. This research was conducted using a thematic analysis approach, using NVIVO software. The results of the study provide input to BPK policy or regulation, namely so that the strategic responses that appear in the Indonesian SAI's Strategic Plan and the selected audit policies are in line with the concept of Sustainable Development Goals.

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INTRODUCTION

In the future, environmental disasters and resource constraints will continue to impact the public sector audit environment. Governments will be held accountable for their response and the associated financial impact, particularly increased levels of public debt. SAI's role is very important in holding the government accountable (Cordery & Hay, 2021). SAI is expected to be involved in auditing the government's readiness to implement the SDGs and assist the government in working towards implementing the SDGs and carrying out accountability as a form of their commitment. For example, SAI encourages responding to future challenges, such as the challenge of trying to achieve SDG15 (Monroe-Ellis, 2018). In addition, SAI seeks advice from members of INTOSAI's regional organizations on performance audits and evaluations, recognizing that their unique contexts may require adaptation. SAI will actively develop more performance audits not only to address the SDGs but also as increased debt management requires governments to operate effectively and efficiently. The current pandemic has seen a large increase in government spending and debt.

Academic research on the SDGs has emerged in a variety of fields, including business and management (Annan-Diab & Molinari, 2017; Abhayawansa et al., 2021). Several studies identified and developed the influence commitment can guide organizational policies and actions, within the framework of the SDGs (Abhayawansa et al., 2021). However, despite the prominence of the SDGs in the policy world and their wide scope of use to shape understanding of organizational responsibility, accounting research has been slow to engage in research motivated by the SDGs. (Bebbington & Unerman, 2020). This gap creates two problems. Accounting research is less available to provide knowledge on how to realize the ambitions of the SDGs and overcome the challenges that organizations face regarding the SDGs(Tetteh et al., 2022).

More specifically, research on the role of supreme audit institutions, SAIs, and their contribution to achieving the SDGs has only recently begun to emerge in the accounting literature (Bebbington & Unerman, 2018; Guillan Montero, A. Le Blanc, 2019; Grissen, 2020; Gørrissen, 2020; Tetteh et al., 2022). Some of the current literature examining the factors influencing the conduct of a performance audit of SDG implementation concentrates on what is described as success factors or enabling factors, with little emphasis on how SAIs strategically respond to the enabling factors and constraints of an SDG audit (Bebbington & Unerman, 2018; Le Blanc & Montero, 2020). In addition, most of the available literature on factors influencing SDG audits is in the form of contextual articles based on personal observations, views, and experiences (Le Blanc & Montero, 2020).

As an extension of the research conducted (Tetteh et al., 2022), this research is aimed at examining the strategic response of the Indonesian Supreme Audit Institution to the SDGs issue by analyzing the impression displayed by the Indonesian SAI on their strategic plan document. A study (Tetteh et al., 2022) analyzed the institutional pressures and strategic responses of SAI Ghana by conducting an exploratory study through the application of institutional theory and Oliver's (1991) model in responding to institutional pressures in new research areas. If research (Tetteh et al., 2022) analyzes SDG audits by public sector auditors that are conceptual in nature, this study seeks to present evidence of how the Indonesian SAI display an impression on their Strategic Plan documents as a strategic response to the SDGs issue. This research maps Indonesian SAI's strategic response to the SDGs issues contained in the strategic plan using the dictions of the 17 SDG targets. Furthermore, this research will assess the alignment of Indonesian SAI's strategic response that appears in the Strategic Plan document with a focus on the implementation of SDGs performance audits that have been carried out by Indonesian SAI. This research is expected

to provide descriptive evidence regarding the role of SAI Indonesia in supporting the goals of sustainable living.

SAI in Indonesia is a key factor that helps ensure the proper use of public resources. They are independent guardians of the interests of citizens (Triantafillo, 2020). Their autonomy from executive power is a prerequisite in every democracy (Sanchez-Barrueco, 2015). In principle, Indonesian SAI's evaluation function of government actions – budget execution, policy-making and enforcement – contributes to good governance. This research can provide several benefits in the form of 1) expanding knowledge and literature regarding Sustainability Development Goals (SDGs) in public sector audit reform in Indonesia.

Sustainability Development Goals

Sustainable development is often defined as the development of the present generation without compromising the capabilities of future generations (Li & Mckernan, 2016; Olojede and Erin, 2021; Oyewo et al., 2021). The United Nations took a very ambitious step by establishing 17 Sustainable Development Goals (also known as SDGs or Global Goals) in 2015. The goal of sustainable development is to provide inclusive growth, economic prosperity, and social transformation for all people by 2030. The 17 SDGs goals (see Table 1) relate to social, ecological, and economic aspects. serves as a guideline for the transition toward sustainable development (Le Blanc, 2015). All 193 UN Member States have committed to work towards achieving the SDGs by 2030 (United Nations, 2016).

Action programs (many of which are continuations of long-standing workflows) support the SDGs, as does the measurement and performance framework consisting of 169 targets and a total of 232 indicators. Consequently, the SDGs have the potential to become a guiding vision for the actions of governments, companies, and civil society for shared and lasting prosperity (Hajeret al., 2015) and are described as "the next transformational era of human development" (Capranni, 2016).

The development of the SDGs involved extensive consultations and intergovernmental negotiations from the time they were first debated until they were officially adopted in September 2015. Although the SDGs are very clearly intergovernmental initiatives and agreements, they involve nation-state governments not just individuals or businesses to act, in the process of SDG development, which is different from what has happened before (Scheyvenset al., 2016). The SDG Framework recognizes that government action alone cannot achieve the SDG targets, as this will require concerted action across governments, public and private sector organizations, civil society, and citizens. As a result, many individuals and organizations involved in sustainable development debates and initiatives will know the goals and details of the SDGs long before their formal adoption. Organizations committed to advancing sustainable development have had time before the formal agreement and rollout of the SDGs to consider how the SDG framework might impact their sustainability policies and practices – including how they can most effectively contribute to achieving those SDGs.

The Role of Public Sector Auditors in Auditing Sustainable Development Goals (SDGs)

The government, international organizations, non-state actors like academia, and many others are all involved in and make contributions to the attainment of sustainable development (Cordery and Hay, 2021). Soon after the passage of the 2030 Agenda for Sustainable Development in 2015, SAIs around the world began evaluating how prepared governments were to implement the SDGs (Montero and Le Blanc, 2019). To meet the 2030 Agenda, SAIs from all over the world are presently conducting performance audits of particular SDG goals and targets (Le Blanc and Montero, 2020). The 2020 decade has been termed the "decade of action" for the SDGs by the UN. The government is expected

Table 1. 17 SDGs Goals

Goal No	Keywords	Description of each goal
1	No Poverty	End poverty in all its forms everywhere
2	Zero hunger	End hunger, achieve food security and better nutrition, and promote sustainable agriculture
3	Good health and well-being	Ensuring healthy lives and promoting well-being for all people at all ages
4	Quality Education	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all
5	Gender Equality	Achieve gender equality and empower all women and girls
6	Clean Water and Sanitation	Ensure availability and sustainable management of water and sanitation for all
7	Affordable and Clean Energy	Ensure access to affordable, reliable, sustainable and modern energy for all
8	Decent Work and Economic Growth	Promote sustainable, inclusive and sustainable economic growth, full and productive employment and decent work for all
9	Industry, Innovation, and Infrastructure	Build resilient infrastructure, promote inclusive and sustainable industrialization, and encourage innovation
10	Reduced Inequality	Reducing inequality within and between countries
11	Sustainable cities and communities	Make cities and human settlements inclusive, safe, resilient and sustainable
12	Responsible consumption and production	Ensuring sustainable patterns of consumption and production
13	Climate Action	Take urgent action to combat climate change and its impacts
14	Life below water	Preserve and use oceans, seas and marine resources in a sustainable manner for sustainable development
15	Life on land	Protect, restore and promote the sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss
16	Peace, justice, and strong institutions	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels
17	Partnerships	Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development

Source: www.un.org/sustainabledevelopment

to devote equal emphasis on the path leading up to 2030, even though it may appear irrational to some to think that the 17 SDGs can be accomplished by 2030. This indicates that the SAI's position in this situation is obvious. Targets must be attained over time, thus the public sector auditor will track developments and report on the chance that they will be accomplished within the projected time frame. The auditor must take into account the actions done by public sector organizations in charge of reaching national targets, as well as their interconnection, coordination, and communication channels, according to Le Blanc and Montero (2020).

Factors Influencing SDGs Implementation Performance Audits

In some academic works (Le Blancb and Monteroa, 2020; Cordery and Hay, 2021; Hay and Cordery, 2021) the elements that affect the execution of performance audits and compliance with SDG implementation are discussed. An SDG audit differs from a typical corporate audit. First, there are both good and negative influences on the SDG audit. The inability to conduct performance audits due to capacity issues is one of the difficulties with SDG auditing. Despite a rise in requests for SAIs to evaluate government efforts to implement SDGs, some SAIs lack the authority to do so, and many others lack competency due to inadequate staff composition (Bebbington and Unerman, 2020). In the 2017 Global Inventory Survey of the INTOSAI Development Initiative (IDI, 2018), 14% of SAI said that conducting a performance audit was challenging. One of the major risks to auditors would seem to be these technical obstacles to SDG audits. However, INTOSAI supports SAI in comprehending the standards and procedures that direct audits of SDG compliance.

According to research by Cordery and Hay from 2021, giving staff training enough management support and resources will improve SDG audits. INTOSAI use SDG audit pilot programs to instruct its members in new auditing techniques. In addition to technology constraints, Hay and Cordery (2018) discovered that the public sector audit work is endangered by elements like imprecise criteria for evaluating auditee procedures and inadequate fiscal help. In their opinion, the ideal way to perform public sector audits is to contrast current policies and processes with those used by organizations in the public sector. Similar conclusions were reached by Wang and Rakner (2005), who found that auditee collaboration is essential since it allows the auditor access to documents and data. However, several studies have found that political executives consider the auditor's attempts to assess how policies are being implemented as an incursion into their domain and a disruption of the audit process (Garseth- Nesbakk and Kuruppu, 2018; Mattei et al., 2021). Similar findings are made by Cesario et al. (2020), who find that Brazilian SAIs carry out formal and insufficient audits to appease political demands. According to this study, manipulation is the most aggressive institutional response since it actively changes audit results. The parliament in many countries is responsible for ensuring that the audit recommendations are implemented. The Inter-Parliamentary Union surveyed 150 legislative and state bodies in 2017, but only 66 of them have structured procedures for reviewing audit findings (Montero and Le Blanc, 2019).

Development of a Performance Audit for Examining the Government's SDGs Implementation

Effective auditing of the public sector is important for several reasons. Building a functional state, a democratic society, and public trust in the executive branch of government, all of which can be supported by a strong and competent Audit Board. Public sector audits can improve government performance and service delivery, reduce the potential for corruption, and serve as a stimulus for improved sustainable management of public finances. so that state-society relations can be improved through public sector audits.

Despite recent focus, the body of knowledge regarding public sector auditing still falls well behind that of private sector auditing (Hay and Cordery, 2021). Public sector audit researchers have covered issues like organizational design and the economic impact on fiscal policy, government effectiveness, and corruption (Blume and Voigt, 2011; Cordery and Hay, 2020); the role of performance audits in performance management in the public sector (Marchi and Bertei, 2016); the public value of audit reports (Cordery and Hay, 2019); a method of assessing SAI results (Bonolo, 2019); and the public's perception of financial audits (Hay and Cordery, 2018), internal audit in the public sector (Neranzidiset al., 2020); monitoring of conflicts of interest and nepotism (Cesario et al., 2020); the role of SAI international organizations in building public audit capacity (Gorrissen, 2020); strategies for transparency and accountability through traditional and social media (Gonzalez-D-Sayaazet al., 2013); institutional communication strategies through social media adoption (Torreset al., 2020); and participation The politicization of the auditing process in local government (Thomasson, 2018) or the lack of political competition and its impact on public auditing have both been studied from a political standpoint when looking at the public sector. 2020) as well as social media interaction (Hancu- Buduie et al., 2020). The politicization of the auditing process in local government (Thomasson, 2018), the lack of political competition and its impact on public auditing (Miret al., 2018), and social media engagement (Hancu-Buduie et al., 2020) have all been studied from a political perspective. The politicization of the auditing process in local government (Thomasson, 2018), the lack of political competition and its impact on public auditing (Miret al., 2018), and social media engagement (Hancu-Buduie et al., 2020) have all been studied from a political perspective. From a political standpoint, public sector auditing has also been investigated, with an analysis of both the lack of political competition and its impact on public auditing (Miret al., 2018) or the politicization of the auditing process in local government (Thomasson, 2018).

Researchers' interest in performance auditing, a particular branch of public auditing, has increased recently. For instance, Parker et al. (2019) evaluate the development of performance auditing in Australia and look at its emphasis based on the audit's jurisdiction and the participation of important stakeholders in its execution. Through performance audits, Triantafillou (2020) investigates how Danish SAIs pursue independence and relevance and discovers that they regularly give independence priority. Both Weihrich (2017) and Raudlaet al. (2015) examined the effects of performance audits on public organizations in Estonia. Weihrich (2017) investigated environmental performance audits in Germany. Performance audits now include "ethics" as per Bringselius (2018). The demand for SAIs to include these ethics in their performance measures is driven by the growing recognition of ethics as a critical performance characteristic.

METHODS

Research Design

This study uses a qualitative research method to analyze Indonesian SAI's strategic response to the SDGs issue by mapping the management of Indonesian SAI's tone in the Strategic Plan and assessing the alignment of performance audits that have been carried out by Indonesian SAI regarding the government's SDGs. The object of this research is the Indonesian SAI.

Data and Data Sources

This research data consists of: (1) Indonesian SAI's Strategic Plan for 2 periods, namely 2016-2020 and 2020-2024. This data can be obtained from the website bpk.go.id; (2) Semester Examination Results Summary Report (IHPS) during the Strategic Plan period which presents information on the number of Audit Reports issued by Indonesian SAI, especially for SDGs performance audits.

Research Variable

The variable of this research is Indonesian SAI's strategic response which is proxied by the tone displayed in the strategic plan document. Tone management is part of impression management, namely how individuals can present themselves to other individuals. According to (Goffman, 1959). Impression management deals with how people manage the impressions they send to others, through symbols used, language, and behavior (Solomon et al., 2013).

Analysis Method

Data analysis is part of the testing process after the research data collection stage is carried out. The stages in conducting research data analysis are as follows:

1. Conduct content/theme analysis of the Indonesian SAI's Strategic Plan using the NVIVO application, so that a mapping of tone management is obtained.
2. Disclosure tone (tone) is obtained by: (a) Counting the number of dictions used related to the Sustainability Development Goals (SDGs) for each codification that was carried out and then compared with the number of negative dictions used. Some examples of diction related to SDGs include the diction of 'sustainability, poverty alleviation, climate change, while the negative diction of the SDGs concept includes short term, economy, corruption; and (b) The disclosure tone value (tone) will be obtained when a comparison is made between the number of uses of positive diction and the number of use of negative diction (García Osma & Guillamón-Saorín, 2011), (Dunne et al., 2021), (Makhlouf, 2022).

RESULTS AND DISCUSSION

In particular, how SAI in the world should show its role and contribution to achieving the SDGs has been stated in the INTOSAI Strategic Plan for the 2017–2022 period. INTOSAI identifies four approaches that can be used by public sector auditors to fulfill their role in contributing to the implementation of the SDGs (INTOSAI, 2019). These approaches are: (1) assessing the readiness of the national government to implement the SDGs; (2) auditing the performance of activities carried out by the government that contributes to the achievement of specific aspects of the SDGs; (3) assessing and supporting the implementation of SDG 16, which among other things is related to transparent, efficient and accountable institutions; and (4) be a model of transparency and accountability in their operations, including auditing and reporting.

SAIs, like any public institution, need to seek legitimacy for various reasons such as gaining credibility and public trust (Cordery and Hay, 2021) and being active in enhancing public perceptions of their social role (Tida, 2021). Therefore, the role of SAI has evolved. The traditional role of auditing in examining government financial reports and ensuring compliance with laws and regulations shifted towards performance auditing and providing recommendations to the government. This shift in roles can be observed because most SAIs in several countries have now focused on conducting performance audits and good behavior audits in core areas such as health and education, even in specialized areas such as environmental issues, information technology security, etc. (Gørrissen, 2020). The shift in the role of SAI is seen as a strategic response to the challenges faced by SAI due to uncertain and constantly changing future conditions. Another example is how Indonesian SAI responds to challenges by showing greater transparency by disseminating more of their work (Torres et al., 2020; Hancu-Buduiet al., 2020) or improving the performance of environmental audits conducted (Van Leeuwen, 2004). Incorporating SDGs into audit procedures can also be one of the most recent and timely examples of how SAIs respond to challenges to achieve sustainable development goals. (Gørrissen, 2020).

In this study, SAI Indonesia's strategic response to challenges in realizing sustainable goals is assessed from the disclosure of the tone displayed in its strategic plans. When

there is pressure for SAI Indonesia to show its contribution to achieving the SDGs, as indicated by the World SAI organization (INTOSAI), it is suspected that SAI Indonesia will make disclosures in a tone that is in line with the achievement of this SDG in their strategic planning documents. Under the institutional theory, organizations will adopt certain practices, such as disclosure practices due to institutional pressures.

This study uses a content/theme analysis approach to explore dictions related to SDGs in the two periods of Indonesian SAI's strategic plan, 2016-2020 and 2020-2024. By using the dictions from the 17 SDGs programs, this study assesses the tone of disclosure displayed in the Indonesian SAI's strategic plan. This tone of disclosure is assumed to be SAI Indonesia's strategic response in demonstrating its involvement in achieving SDGs programs. An overview of the results of this tone assessment is shown in Table 2.

Table 2 shows that in total, SAI Indonesia's strategic plan (SP) for the 2016-

Table 2. Tone SDGs in SAI Indonesia Strategic Planning

No SDG's	SDG's Diction		Amount	
	English	Indonesia	SP 2016-2020	SP 2020-2024
1	No Poverty	*Tanpa kemiskinan*	0	0
1		*Pengentasan kemiskinan*	0	0
1		*Kemiskinan*	4	1
2	Zero Hunger	*Tanpa kelaparan*	0	0
2		*Kelaparan*	0	0
3	Good Health and Well-being	*Kehidupan sehat dan sejahtera*	0	0
3		*Sehat*	5	1
3		*Sejahtera*	0	0
3		*Kesehatan*	55	23
3		*Kesejahteraan*	18	8
4	Quality Education	*Pendidikan berkualitas*	0	0
4		*Pendidikan.*	52	36
5	Gender Equality	*Kesetaraan gender*	0	0
5		*Kesetaraan.*	0	0
6	Clean water and sanitation	*Air bersih dan sanitasi layak*	0	1
6		*Air bersih.*	0	3
6		*Air*	17	11
6		*Sanitasi layak*	0	1
6		*Sanitasi.*	0	1

No SDG's	SDG's Diction		Amount	
	English	Indonesia	SP 2016-2020	SP 2020-2024
7	Affordable and Clean Energy	*Energi bersih dan terjangkau*	0	2
7		*Energi bersih.*	0	2
7		*Energi*	35	14
8	Decent work and economic wo	*Pekerjaan layak dan pertumbuha*	0	0
8		*Pekerjaan layak.*	0	0
8		*Pertumbuhan ekonomi*	3	2
9	Industry, Innovation and Infrast	*Industri, inovasi dan infrastruktur*	0	0
9		*Industri*	12	8
9		*Inovasi*	3	5
9		*Infrastruktrur*	7	10
10	Reduce Inequalities	*Berkurangnya kesenjangan*	0	0
10		*Kesenjangan*	5	11
11	Sustanaible Cities and Commun	*Kota dan permukiman yang berke*	0	0
11		*Perkotaan*	2	0
11		*Kota.*	1	4
11		*Permukiman*	0	1
11		*Pemukiman*	4	1
12	Responsible Consumtion and P	*Konsumsi dan produksi yang bert*	0	2
12		*Konsumsi.*	4	3
12		*Produksi*	12	4
13	Climate Action	*Penanganan perubahan iklim*	0	0
13		*Perubahan iklim*	3	2
13		*Iklim*	7	3
14	Life Below Water	*Ekosistem lautan*	0	0
14		*Laut*	19	3
15	Life on Land	*Ekosistem daratan*	0	0
15		*Darat*	2	1

No SDG's	SDG's Diction		Amount	
	English	Indonesia	SP 2016-2020	SP 2020-2024
16	Peace, Justice and Strong Instit	*Perdamaian, keadilan dan kelem*	0	0
16		*Perdamaian.*	3	5
16		*Keadilan*	10	7
16		*Kelembagaan*	106	90
17	Partnership for the Goal	*Kemitraan untuk mencapai tujua*	0	0
17		*Kemitraan.*	0	0
1, 2, 3, 4, 5		*Pembangunan sosial*	0	1
7, 8, 9, 10, 17		*Pembangunan ekonomi*	7	1
6, 11, 12, 13, 14, 15		*Pembangunan lingkungan*	1	1
16		*Pembangunan hukum dan tata kel*	0	0

2020 period contains more SDG dictions than SAI Indonesia's 2020-2024 strategic plan. The SDG program was started by the United Nations in 2015 and the encouragement of INTOSAI's role in providing global SAI policy directions to contribute to achieving sustainable goals contained in the INTOSAI strategic plan for the 2017-2022 period, is expected to contribute to SAI Indonesia's great attention to the issue of SDGs. But unfortunately, in the period of SAI Indonesia's strategic plan for the 2020-2024 period, attention to this SDG issue seems to be decreasing. The remaining time to achieve the SDG targets in 2030 is getting closer.

Table 2 shows that the goals that are the main focus of SAI Indonesia's attention are SDG 16 goals. SDG 16 includes access to justice for all by building effective, accountable, and inclusive institutions at all levels. In SDG 16, the issue of eradicating corruption becomes very important to create a sustainable future. The findings of this study are in line with the results of the study (Joseph et al., 2019), which analyzes the importance of disclosing corruption-free integrity on local government websites in Indonesia and Malaysia. Eradicating corruption is still the homework of all high institutions that guarantee the accountability of the Indonesian government, including SAI Indonesia. In 2016, Indonesia's Corruption Perceptions Index (CPI) score was 37 and ranked 90 out of 176 countries measured. Unfortunately, in 2022 Indonesia's CPI will continue to decline. Indonesia Corruption Watch (ICW) researcher Kurnia Ramadhan believes that the decline in the 2022 corruption perception index (GPA) to 34/100, and is in 110th place out of 180 countries, has made Indonesia worthy of being called a corrupt country. If this is the reality that is happening to government institutions in Indonesia, then like it or not, SAI Indonesia has to give a big focus on this aspect of guaranteeing accountability and eradicating corruption. Although, judging from the maturity framework of SAI in the world, the policy focus and direction of developing SAI Indonesia's strategy reflects that SAI Indonesia is still at the lowest level of organizational maturity of SAI.

In line with these public sector audit reforms, the worldwide inspection agency organization (INTOSAI) has published the accountability organization maturity model matrix. The maturity level of the auditing organization must be in line with the role it plays, starting with the level of carrying out the role of oversight, namely encouraging efforts to eradicate corruption, increasing transparency, and ensuring accountability. The next level is insight, namely providing opinions regarding programs, policies, and government operations and performance. Furthermore, the last level of foresight is to provide an overview of the selection of public policies (policy settings) in development programs. Following Figure 1 the maturity level matrix of the inspection organization below, it can be seen that an audit that aims to improve the economic, efficiency, and effectiveness aspects (performance audit) is a type of audit with a higher level than the type of audit that aims to eradicate corruption and misuse of state finances; increase transparency, and accountability.

Figure 1. The Accountability Organization Maturity Model of SAI

Furthermore, in Table 2 it can be seen that SDG 4 good health and well-being, and SDG 5 quality education are important focuses displayed in the tone of SAI Indonesia's strategic plan disclosure. This finding is in line with what was stated (Gørrissen, 2020), that SAI in the world is starting to shift its role from traditional audits to performance audits and behavioral audits in core development priority areas, namely health, and education. Furthermore, what is interesting, from the disclosure of the tone reflected in SAI Indonesia's strategic plan, it is illustrated that the goals of SDG 2 zero hunger, SDG 4 gender equality, and SDG 17 partnership for the goal have not become SAI Indonesia's focus and attention. This trend is in line with SAI Indonesia's strategic plan for the 2020-2024 period.

CONCLUSION

This study aims to map SAI Indonesia's strategic response to the SDGs issue. The results of this study indicate that SAI Indonesia's strategic plan for the 2016-2020 period contains more SDG words than SAI Indonesia's 2020-2024 strategic plan. The goals that are the main focus of SAI Indonesia's attention are SDG16 Peace, Justice, and Strong Institutions, then SDG3 Good Health and Well-being, SDG 4 Quality Education, and SDG 7 Affordable and Clean Energy. SDG 2 Zero hunger, SDG 5 gender equality, and SDG 17 partnership for the goal are issues that have not appeared in the disclosure tone of SAI Indonesia's strategic plan. Even though the trend of disclosure tone on SDG diction is decreasing in SAI Indonesia's 2020-2024 strategic plan, the trend of goals that are the focus of SAI Indonesia is similar to the disclosure tone in SAI Indonesia's 2016-2020 strategic plan. The findings of this study describe SAI Indonesia's strategic response in the disclosure tone that appears in the strategic plan, which does not seem to be in line with the challenges of shifting the role of SAI Indonesia according to the maturity hierarchy model of the international SAI organization Achievement of certain SDG goals tend to be ignored by SAI Indonesia. Unfortunately, during the period of SAI Indonesia's strategic plan for the 2020-2024 period, attention to this SDG issue seems to be decreasing. The remaining time to achieve the SDG targets in 2030 is getting closer.

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