

Appendix: Additional and/or Alteration of Regulation about the Honorary Council on the Code of Ethics

No.	About	SAI Indonesia's Regulation			
		Number 2 of 2007	Number 1 of 2011	Number 4 of 2016	Number 5 of 2018
1.	Subject ruled	The Board and Auditor (Article 1)	The Board, Auditor, and other practitioners in the SAI (Article 1)	The Board and Auditor (Article 1)	The Board and Auditor (Article 1)
2.	Definition of the Board	Chosen by the House of Representatives and inaugurated by the Presidential Decree (Article 1)	Chosen by the House of Representatives with the consideration of Regional Representatives Council, and inaugurated by the Presidential Decree (Article 1)	Chosen by the House of Representatives with the consideration of Regional Representatives Council, and inaugurated by the Presidential Decree (Article 1)	Chosen by the House of Representatives with the consideration of Regional Representatives Council, and inaugurated by the Presidential Decree (Article 1)
3.	Definition of State Financial Audit Standards	√ (See Article 1)	X	X	X
4.	Scope of the Board's Hearings	Duties and authorities' implementation (Article 1)	Audit policies determination, functions of secretariat general, supporting roles, and other matters that needed to be decided by the SAI (Article 1)	Audit policies determination, functions of secretariat general, supporting roles, and other matters that needed to be decided by the SAI (Article 1)	Audit policies determination, functions of secretariat general, supporting roles, and other matters that needed to be decided by the SAI (Article 1)

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5.	Definition of the Council's Hearings	√ (See Article 1)	X	√ (See Article 1)	√ (See Article 1)
6.	Definition of reported suspects	X	√ (See Article 1)	√ (See Article 1)	√ (See Article 1)
7.	Definition of Honorary Council Decision	X	√ (See Article 1)	√ (See Article 1)	√ (See Article 1)
8.	Definition of other practitioners in the SAI	X	√ (See Article 1)	X	X
9.	Term served by the council's member from professional and academician	3 years (Article 10)	1 year with one time renewal (Article 4)	2 years and 6 months (Article 4)	2 years and 6 months with one time renewal (Article 4)
10.	Requirements for council's member from practitioner and academician	At least 35 years old (Article 11)	At least 50 years old (Article 5)	At least 50 years old (Article 5)	At least 50 years old (Article 5)

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11.	The presence of ad hoc team for special case	X	√ (See Article 10)	√ (See Article 12)	√ (See Article 15)
12.	Specified time to held hearings	X	14 working days (Article 23)	14 working days (Article 23)	X
13.	Number of Quorum for Council's Decision	3 members (Article 28)	4 members (Article 29)	4 members (Article 30)	4 members (Article 33)
14.	Council's Decision	3 types: a. Rejecting the claim b. Suspect is not proven violating the code of ethics c. Suspect is proven violating the code of ethics (Article 29)	2 types: a. Suspect is not proven violating the code of ethics b. Suspect is proven violating the code of ethics (Article 30)	2. types: a. Suspect is not proven violating the code of ethics b. Suspect is proven violating the code of ethics (Article 31)	2. types: a. Suspect is not proven violating the code of ethics b. Suspect is proven violating the code of ethics (Article 34)

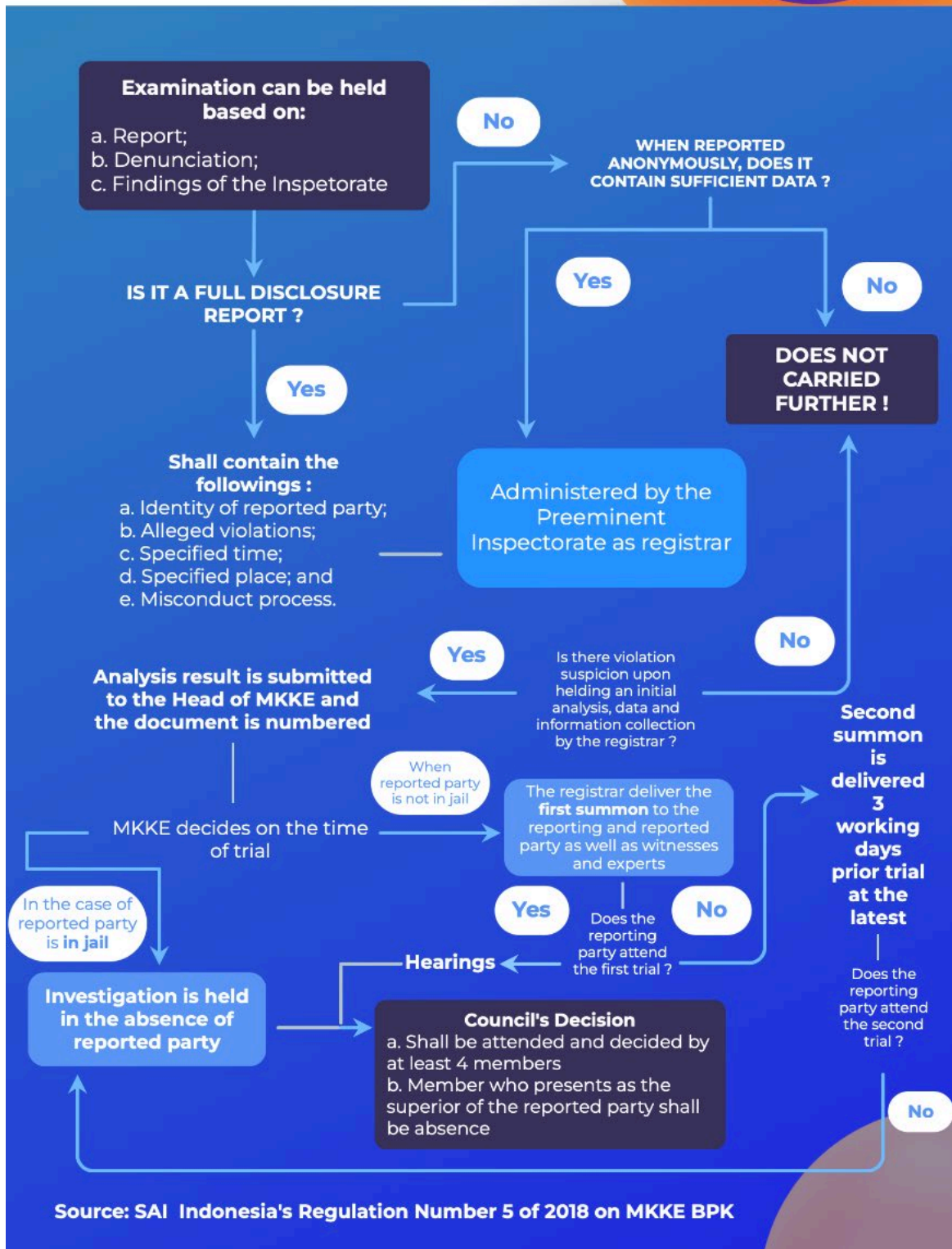
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15.	Composition of the Council's members	5 people: a. 3 people from the SAI Board b. 1 people from professional c. 1 people from academician (Article 10)	5. people: a. 3 people from the SAI Board b. 1 people from professional c. 1 people from academician (Article 3)	5 people: a. 2 people from the SAI Board b. 1 people from professional c. 2 people from academician (Article 3)	5 people: a. 2 people from the SAI Board b. 1 people from professional c. 2 people from academician (Article 3)
16.	Council's Oath	X	X	√ (See Article 6)	√ (See Article 6)
17.	Details on type of suspicion report on Code of Ethics	X	X	√ 2 types: a. Full disclosure b. Anonymous (Article 21)	√ 2. types: a. Full disclosure b. Anonymous (Article 22)

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18.	Type of acceptable evidences	X	X	√ 6 types: a. Letter; b. Witness statement; c. Data or information; d. Statement from the expert; e. Reporting party's statement; and/or f. Reported party's statement (Article 25)	√ 6. types: a. Letter; b. Witness statement; c. Data or information; d. Statement from the expert; e. Reporting party's statement; an/or f. Reported party's statement (Article 28)
19.	Oath for reporting and reported parties, witnesses, and expert	X	X	√ (See Article 25)	√ (See Article 27)
20.	In the case of absence on the first trial, the next summon letter shall be received by the reported party prior to trial	1 working day (Article 27)	1 working day (Article 27)	3 working days (Article 28)	3 working days (Article 30)

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21.	The presence of third summon	X (See Article 27)	√ (See Article 27)	√ (See Article 27, 1 day prior to the trial at the latest)	√ (See Article 30, 1 day prior to the trial at the latest)
22.	In absentia examination is held after	2 summons (Article 27)	3 summons (Article 27)	3 summons (Article 27)	3 summons (Article 30)
23.	Quorum in the Board's Hearings for inaugurating the Council's Decision	X	X	√ at least 6 members of the SAI Board (Article 34)	X



INVESTIGATION PROCEDURE ON CODE OF ETHICS VIOLATIONS IN THE SAI OF INDONESIA



Source: SAI Indonesia's Regulation Number 5 of 2018 on MKKE BPK