

Community of Practice Through Learning from Others (LEAF) Activities to Improve Auditor Competence at the Supreme Audit Agency (BPK)

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As the complexity of audits has increased, the Audit Board of Indonesia (BPK) has initiated the development of auditors' competencies through LEAF, which applies an integrated learning strategy. However, LEAF faces four challenges: inadequate learning needs analysis, the unclear measurement of its contribution to improving auditors' competencies, the underutilization of knowledge assets within BPK, and the lack of assurance regarding post-LEAF sustainability. This study aims to analyze the design and implementation of LEAF at BPK, the contribution of LEAF to the development of BPK auditors' competencies, and the efforts undertaken by BPK to ensure the sustainability of LEAF. The analysis is based on Etienne Wenger's (1998) community of practice theory, which encompasses the dimensions of domain, community, and practice, as well as Sedarmayanti's (2016) civil servant competency development theory, which includes the dimensions of technical skills and human relations skills. This study employs a qualitative approach, with data collected through observation, interviews, and documentation. The findings indicate that LEAF constitutes a modified community of practice that utilizes the three corporate university learning strategies: formal, social, and experiential learning. The design of LEAF meets the requirements of a community of practice by fulfilling the dimensions of domain, community, and practice. Nevertheless, several weaknesses remain in the implementation of LEAF as a community of practice. These include the reliance of LEAF's needs analysis on the portfolios of subject matter experts, the lack of sustained interaction among LEAF members within the community dimension, and the limited utilization of knowledge assets across BPK within the practice dimension. LEAF also has a positive impact on improving auditors' competencies at BPK, both in terms of technical skills and human relations skills, although continuous development of the instruments used to assess LEAF's contribution to competency development is still required.

Keywords: community of practice, social learning, experiential learning, knowledge management, civil servant (ASN) competency development.

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1. Introduction

The Audit Board of the Republic of Indonesia (Badan Pemeriksa Keuangan/BPK) plays a crucial role in safeguarding state financial governance in accordance with the mandate stipulated in the 1945 Constitution of the Republic of Indonesia and related laws and regulations. With its primary duty of auditing the management and accountability of state finances, BPK holds a strategic position in promoting transparency, accountability, and the sustainability of state financial management in order to achieve national welfare in line with the ideals set forth in the Preamble of the 1945 Constitution.

The scope of BPK's duties and authorities is regulated under several laws, namely Law Number 17 of 2003 on State Finance, Law Number 1 of 2004 on State Treasury, Law Number 15 of 2004 on the Audit of State Financial Management and Accountability, and Law Number 15 of 2006 on the Audit Board of the Republic of Indonesia. BPK's duties and authorities are not limited solely to auditing state finances, but also include

other functions such as providing opinions, managing auditing standards, and delivering expert testimony in legal proceedings, among others.

In carrying out its complex and high-risk duties and authorities, BPK faces challenges related to the management of high-quality and competent human resources. During the 2020–2024 period, BPK issued a total of 6,270 (six thousand two hundred and seventy) Audit Reports (Laporan Hasil Pemeriksaan/LHP). The largest proportion of these reports consisted of Financial Audit Reports, accounting for 54.53% (fifty-four point five three percent) of the total. Meanwhile, Performance Audit Reports and Special Purpose/Compliance Audit Reports accounted for 21.61% (twenty-one point six one percent) and 23.86% (twenty-three point eight six percent), respectively. From these audits, BPK disclosed 68,650 (sixty-eight thousand six hundred and fifty) audit findings with a total value of IDR 194.71 trillion (one hundred ninety-four point seven one trillion rupiah). The value of these findings reflects the magnitude of potential state funds that could be recovered, received, saved, made more efficient, or made more effective in achieving government program objectives.

Based on the State Financial Auditing Standards (Standar Pemeriksaan Keuangan Negara/SPKN), BPK is required to determine the competencies needed to ensure that auditors possess the appropriate expertise to perform audit assignments and to provide competency development activities through functional auditor training at each level. In addition to functional training, BPK also organizes technical training as part of continuing professional development. Auditors are required to maintain their competencies through continuing professional education of at least 80 (eighty) hours within a two-year period (BPK RI, 2017).

In response to these competency development needs, BPK adopted the principles of integrated learning, commonly referred to as a corporate university, as a strategic step. This initiative also reflects BPK's commitment to implementing the provisions of Article 49 of Law Number 20 of 2023 on the State Civil Apparatus, which stipulates that every civil servant is required to undertake competency development through an integrated learning system (President of the Republic of Indonesia, 2023). BPK Corporate University, hereinafter referred to as BPK CorpU, has been implemented since 2021.

Based on the Decree of the Audit Board of the Republic of Indonesia Number 13/K/I-XIII.2/11/2023 concerning the Audit Board of the Republic of Indonesia Corporate University (BPK CorpU), BPK CorpU serves as a strategy to achieve BPK's vision and mission by realizing link and match between learning, knowledge management, and the internalization of values aligned with BPK's performance targets. BPK CorpU is implemented by all elements within BPK, with the State Financial Audit Education and Training Center (Badan Pendidikan dan Pelatihan Pemeriksaan Keuangan Negara/Badiklat PKN) acting as the main driving force.

One indicator that a government institution has implemented a corporate university is the application of an integrated learning strategy as stipulated in the Regulation of the National Institute of Public Administration (Lembaga Administrasi Negara/LAN) Number 6 of 2023 on the Integrated Competency Development Learning System (Corporate University). The learning strategies consist of: (1) 70% experiential learning, derived from assignments and field experience; (2) 20% social learning, derived from social relationships and feedback; and (3) 10% formal learning in the form of classical and/or non-classical training (LAN RI, 2023).

Prior to the implementation of BPK CorpU, auditor competency development at BPK relied predominantly on formal learning, such as training programs, workshops, and seminars. Formal learning has several limitations, including: (1) inflexible learning schedules, as participants are required to attend in person or online for full-day sessions at the Education and Training Center or Training Centers of BPK; (2) scheduling

conflicts with audit assignments, which often prevent auditors from participating; (3) large class sizes (30–45 participants per class), resulting in less intensive learning; and (4) relatively high implementation costs.

Research conducted by the Delphi Group indicates that organizational knowledge is stored as follows: 42% in employees' minds (brains), 26% in paper documents, 20% in electronic documents, and 12% in electronic knowledge bases (Maryani, 2012). These data demonstrate that tacit knowledge stored in individuals' minds constitutes the largest proportion. Such tacit knowledge must be explored, made explicit, and organized alongside other knowledge components so that it can be transferred to others.

In the 2024 BPK Risk Profile document, BPK identified a compliance operational risk (RO-009), namely the risk of losing BPK's knowledge assets. This risk arises when knowledge related to audit and/or non-audit activities is lost due to employees being transferred, retiring, or leaving BPK.

In government organizations, high employee turnover disrupts operational systems, the implementation of work programs, and the continuity of performance (National Civil Service Agency, 2018). A critical consequence of high turnover is the loss of knowledge assets and employee experience, particularly among knowledge workers. The departure of employees with high competence and critical experience results in substantial costs for replacement training and reduced team productivity (Bothma & Roodt, 2013; Robbins & Judge, 2023).

The 2024 BPK Risk Profile document also identifies several mitigation measures to address the risk of losing knowledge assets, including: (1) conducting regular knowledge management activities; (2) managing relevant knowledge repositories on work unit portals; (3) developing SIMPOEL (Information System for Pool of Experts); (4) developing a Knowledge Management Portal; (5) identifying knowledge needs; and (6) developing a knowledge map to support employee competency fulfillment. The LEAF program constitutes one of the knowledge management activities serving as a mitigation measure for the risk of knowledge asset loss, as stated in point (1).

As of 2025, LEAF has been successfully implemented four times. As a pilot project in 2024, LEAF was conducted under the theme Legal Aspects of Government Procurement of Goods and Services, Batch 1. The enthusiasm among BPK employees for the LEAF learning model was considerable due to its private class format, flexible schedule, and the ability to participate without disrupting work responsibilities. A total of 120 (one hundred and twenty) employees registered, while only ten employees were selected to participate in the first batch/pilot.

LEAF utilizes information technology as a learning tool, including the BPK Learning Management System (LMS BPK) and meeting applications. All learning media such as learning materials, instructional videos, quizzes, case studies, discussion forums, evaluations, and learning outcomes are uploaded to the LMS BPK.

These conditions provide strong justification for conducting this research in order to comprehensively examine the design and implementation of LEAF, identify supporting and inhibiting factors, analyze LEAF's contribution to improving BPK auditors' competencies, and formulate strategic recommendations to strengthen the implementation of LEAF as an effective and sustainable learning model within BPK.

Furthermore, this research plays a crucial role in supporting Strategy 4 of BPK's Strategic Plan for the 2025–2029 period, namely enhancing the capacity and capability of a learning organization through BPK CorpU based on knowledge management, which is administered by Badiklat PKN. This study is expected to make a tangible contribution to achieving this strategy, given that LEAF is one of BPK's knowledge management initiatives.

The issues described above indicate that BPK CorpU faces challenges in implementing LEAF. Based on these conditions, the researcher is interested in conducting this study and writing a thesis entitled "Community of Practice Through Learning From Others (LEAF) Activities to Improve Auditor Competency at the Audit Board of the Republic of Indonesia." Accordingly, the objectives of this research are to: (1) analyze the design and implementation of LEAF at BPK; (2) analyze the contribution of LEAF to the development of BPK auditors' competencies; and (3) analyze the efforts undertaken by BPK to ensure the sustainable development of LEAF activities.

2. Methods

This study adopts a descriptive qualitative research design. Qualitative research comprises methods for exploring and understanding meanings attributed by individuals or groups to social or human problems. The qualitative research process involves several essential activities, including posing research questions and procedures, collecting specific data from participants, analyzing data inductively by moving from particular themes to broader themes, and interpreting the meaning of the data. The final research report is presented in a flexible structure or framework. Researchers engaged in qualitative inquiry are required to apply an inductive research perspective, focus on individual meanings, and interpret the complexity of the phenomenon under study (Creswell, 2023, pp. 4–5).

According to Neuman (2015, p. 493), data sources in qualitative research consist of words and images obtained from documents, observations, written materials, audio or video recordings, images, and photographs. Furthermore, qualitative data sources are classified into two types: primary data and secondary data.

In qualitative research, informants are individuals who have direct experience with the phenomenon under investigation and are able to articulate their conscious experiences. Good informants are those who can provide rich and in-depth data regarding their experiences related to the phenomenon. The most critical element of qualitative research is the participation of individuals who have experienced the phenomenon being explored and who are capable of conveying their experiences honestly (Creswell, 1998, pp. 111–113).

Creswell (2023, p. 258) states that data collection procedures in qualitative research involve four main strategies: observation, interviews, documentation, and audio-visual materials. Miles, Huberman, and Saldaña (2014, pp. 31–33) explain that qualitative data analysis is conducted concurrently with the data collection process and continues after data collection has been completed over a certain period. The analysis process is interactive and iterative, continuing until the data are considered saturated or complete. They propose an interactive data analysis model consisting of three main stages: data reduction, data display, and conclusion drawing or verification.

This study ensures data validity through triangulation techniques based on sources, researchers, methods, and theories. This approach is employed because the study utilizes interviews with informants and discussions with other researchers as comparable data sources, applies multiple data collection media such as interviews and documentation, and compares theoretical frameworks with the empirical data obtained. Through this triangulation approach, the research findings are expected to be more objective and trustworthy, as they are validated across multiple sources.

3. Research Findings and Discussion

Design and Implementation of LEAF at BPK

LEAF is an initiative of the State Financial Audit Education and Training Center (*Badan Pendidikan dan Pelatihan Pemeriksaan Keuangan Negara/Badiklat PKN*) as the coordinator of BPK Corporate University (BPK CorpU), aimed at establishing a flexible and sustainable learning ecosystem for BPK auditors amid the demanding nature of audit assignments. LEAF serves as a solution for auditors to maintain their competencies in accordance with the provisions of the State Financial Auditing Standards (SPKN), which require continuing professional education of at least 80 (eighty) hours within a two-year period.

LEAF also contributes to the realization of Strategy 4 of BPK's Strategic Plan (*Renstra*) for the 2025–2029 period, namely "Enhancing the Capacity and Capability of a Learning Organization through BPK CorpU Based on Knowledge Management." The BPK Strategic Plan for 2025–2029 defines a learning organization as an organization that continuously facilitates its members to grow and transform themselves. A learning organization is capable of creating, acquiring, and transferring knowledge, as well as modifying its behavior to reflect new knowledge and insights. With regard to the alignment between LEAF and the BPK Strategic Plan 2025–2029, the researcher explored further information through interviews with the Head of the Center.

Within a learning organization, each BPK employee is expected to continuously, systematically, and structurally develop their competencies and capacities to ensure their role in supporting the achievement of BPK's Vision, Mission, and Objectives. To enhance such capacity and capability, BPK needs to establish an innovative, adaptive, and technology-based learning ecosystem to improve the quality and competence of its employees in support of organizational effectiveness. In addition, BPK must optimize its knowledge management system to manage organizational knowledge assets. Optimizing the knowledge management system will enable BPK to identify, select, organize, disseminate, and transfer critical information and expertise required to drive improvements in organizational performance.

In relation to knowledge management, LEAF is implemented to foster a culture of knowledge and experience sharing among BPK employees. Knowledge constitutes a strategic asset for an organization such as BPK, whose core business is auditing. BPK conducts audits in accordance with established standards, guidelines, technical instructions (*petunjuk pelaksanaan/juklak*), and technical manuals (*petunjuk teknis/juknis*). In addition, BPK possesses best practices in the form of auditors' knowledge and experience, which are essential to be preserved as alternative procedures when addressing various issues encountered during audit engagements.

Badiklat PKN has taken the initiative to establish a knowledge management system by designing LEAF as one of the knowledge management activities aimed at cultivating a culture of knowledge sharing among BPK employees and transforming employees' mindsets so that they are not reluctant to share knowledge in the private LEAF learning sessions. Furthermore, Badiklat PKN has developed information technology systems to support the implementation of knowledge management, namely the BPK Learning Management System (LMS) and Knowledge Management System (KMS).

The design of LEAF has been described in Chapter II based on observations of the LEAF design infographic. It is known that LEAF is implemented over a four-week period using both asynchronous and synchronous learning methods:

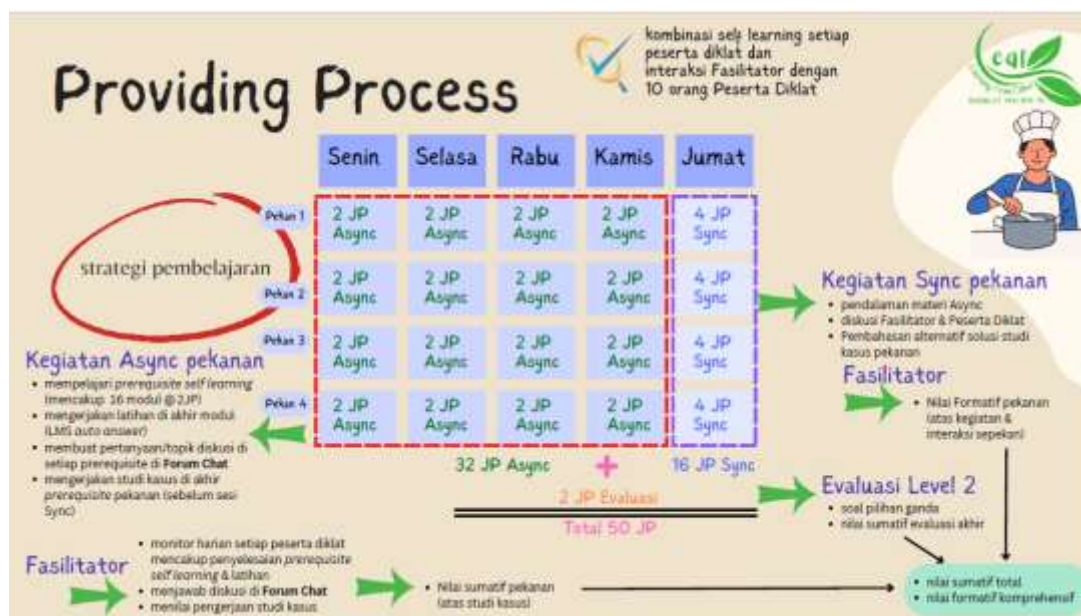


Figure 1. LEAF Learning Strategy Infographic

After examining the LEAF design infographic above, the researcher subsequently conducted interviews with the Head of the Curriculum, Syllabus, and Learning Materials Division of Badiklat PKN.

The LEAF preparation process involves all Centers and Divisions within Badiklat PKN and follows the ADDIE-based competency development process, which consists of:

1. Providing, carried out by the Center for Academic Affairs and Learning Technology of Badiklat PKN, encompassing the preparation of academic materials, learning strategies, media transformation, content integration, and the preparation of the Learning Management System (LMS);
2. Serving, conducted by the Center for Learning Planning and Implementation of Badiklat PKN, covering the processes of planning, preparation, and implementation of learning activities; and
3. Reporting, undertaken by the Center for Certification and Training Development of Badiklat PKN, which includes the development of learning evaluation designs, the implementation and monitoring of learning evaluations, and the reporting of learning outcomes.

In the LEAF design developed by the Head of the Curriculum, Syllabus, and Learning Materials Division, Badiklat PKN is required to facilitate the implementation of LEAF by developing dashboards for each LEAF level. The purpose of establishing these dashboards is to enable each stakeholder involved in LEAF activities to access the progress of LEAF implementation in accordance with their respective roles. These dashboards also function as a quality assurance mechanism for LEAF. The design of the LEAF dashboard is presented as follows:



Figure 2. LEAF Monitoring Dashboard Design

Based on the LEAF dashboard design above, several roles are identified for the stakeholders involved in the implementation of LEAF: LEAF Participants are assigned roles that allow them to access learning materials, complete exercises, create chat discussions, work on case studies, participate in synchronous sessions, and complete computer-assisted tests (CAT). Facilitators are assigned roles to monitor participants, respond to chat discussions, assess weekly formative evaluations, assess weekly summative evaluations, and conduct final formative assessments. Organizing Committee members are assigned roles to monitor facilitators, prepare assignment letters, issue teaching certificates, prepare accountability reports for honoraria, and conduct evaluations of facilitators' performance and academic quality.

Management is assigned roles to monitor the implementation of LEAF according to their respective positions, namely as Heads of Divisions/Training Centers, Heads of Centers, and the Head of Badiklat PKN. Management can directly access statistical data on LEAF implementation as a basis for managerial decision-making in competency development.

In practice, the needs analysis for LEAF Legal Aspects of Government Procurement of Goods and Services has not yet utilized the four mechanisms mentioned above. The competency development needs analysis for this LEAF activity was conducted based on the portfolio attached to the subject matter expert, in this case Ms. DS.

Based on the analysis of the LEAF curriculum document for Legal Aspects of Government Procurement of Goods and Services, it was found that the general objective of this LEAF program is to enable participants to apply legal aspects of government procurement in audit assignments. The specific objectives are to enable participants to:

- understand the introduction to legal aspects of government procurement;
- apply legal aspects in the planning of government procurement;
- apply legal aspects in the selection of government goods and services providers;
- apply legal aspects in the management of government goods and services contracts; and
- apply legal aspects in the management of government procurement conducted through self-management (swakelola)

1. Domain (Field of Knowledge/Interest)

According to Etienne Wenger's (1998) community of practice theory, the domain (field of knowledge) refers to a shared area of interest or concern that provides identity to the community and establishes common ground as well as a sense of shared identity. In order to define a strong domain, a community must be able to articulate its purpose and the values or benefits it offers to its members. The domain motivates members to contribute and participate actively.

The domain constitutes a fundamental aspect that determines the focus of the knowledge or expertise area that becomes the center of the community's attention. It underpins the shared identity of members by affirming mutually agreed interests and areas of expertise, thereby creating a sense of belonging and a shared purpose. Wenger emphasizes that the domain is not merely a topic, but rather a space in which members commit to generating and deepening a collective understanding of the field.

With a clearly defined domain, members are able to concentrate on developing relevant knowledge and practices, strengthen their motivation to collaborate, and distinguish the community from groups that merely consist of individuals without a shared purpose. Thus, the domain provides clear boundaries as well as a value and purpose foundation that guides learning activities and innovation within a community of practice (CoP). A well-defined domain also helps members determine precisely which knowledge they will share. The domain dimension is further elaborated through three indicators:

- a) the existence of a clear and mutually agreed interest in a specific knowledge area or field of expertise;
- b) the presence of shared goals and learning and development needs;
- c) and members' commitment to the field that constitutes the focus of the community of practice.

a. The existence of a clear and mutually agreed interest in a specific knowledge area or field of expertise

This indicator demonstrates that members of the community of practice share a common focus on a particular field of knowledge or expertise. This shared interest serves as a unifying force within the community and encourages members to connect with one another based on the professional practices they engage in. A clear and mutually agreed knowledge area enables the formation of a collective community identity, allowing each member to feel relevant and aligned with a common purpose in their interactions. With a clear focus, the learning process becomes more targeted and relevant to the needs of the field. LEAF *Legal Aspects of Government Procurement of Goods and Services* demonstrates clarity in its knowledge domain through the establishment of a curriculum themed on *Legal Aspects of Government Procurement of Goods and Services*. Badiklat PKN recruited prospective participants by creating promotional flyers and disseminating them through BPK Flash (BPK's internal communication and socialization platform) as well as other social media platforms, as follows:



Figure 3 Promotional Flyer for LEAF: Legal Aspects of Government Procurement of Goods and Services

A total of 124 participants registered for LEAF *Legal Aspects of Government Procurement of Goods and Services*, consisting of 110 junior expert auditors (*Pemeriksa Ahli Pertama*) and 14 participants from other auditor levels and other BPK staff. Of the 124 registered participants, 20 individuals participated in LEAF *Legal Aspects of Government Procurement of Goods and Services*, with 10 participants in Batch 1 and the remaining 10 participants in Batch 2. The following figure presents a screenshot from Google Drive used for participant recruitment and selection.

Consistent with the findings of previous research entitled *Community of Practice as One of the Competitive Advantages of Organizations* (Veronica & Suryawan, 2012), organizational management plays a decisive role in initiating the knowledge domain, fostering members' interests and expertise, monitoring and directing activities, and documenting discussion outcomes.

However, the participant selection criteria for LEAF, which primarily focus on the status of *Junior Expert Auditor (Pemeriksa Ahli Pertama)*, are considered insufficient. Therefore, at the initial selection stage, profiling should be conducted to assess prospective participants' experience in government procurement audits, including audit findings they have encountered, prior experience as financial management or procurement officials, and other relevant factors. This step is essential because LEAF activities involve extensive interaction and discussion among participants to facilitate knowledge and experience sharing. Accordingly, participants are expected to possess adequate foundational knowledge to support active and intensive discussions. This view is based on information provided by Ms. DS in her capacity as a facilitator:

a. The existence of shared goals and learning and development needs

This indicator demonstrates that members of a community of practice do not merely gather due to shared interests, but also share a common vision of enhancing their individual capacities and improving work practices. Shared goals create alignment in the formulation of the community's agenda, such as experience-sharing sessions, case discussions, or innovation development activities. Commonly perceived learning needs ensure that learning is meaningful, as it addresses real challenges encountered in professional

practice. In this way, the community of practice functions as a collaborative platform for generating solutions that can be applied within members' professional environments.

To achieve shared goals and learning and development needs, Badiklat PKN has developed a learning strategy. A learning strategy constitutes a structured plan designed to achieve learning objectives effectively, characterized by a reciprocal relationship in which objectives serve as the primary reference for selecting appropriate strategies, while strategies function as the means of implementation to realize the expected competencies. Clearly defined learning objectives guide the selection of relevant strategies, thereby ensuring an efficient and outcome-oriented learning process.

The analysis indicates that the learning strategy was specifically designed to achieve LEAF's learning objectives and is aligned with the existing LEAF design. As previously described, LEAF learning is conducted over a total of 50 learning hours (*Jam Pelajaran/JP*), comprising 32 hours of asynchronous sessions, 16 hours of synchronous sessions, and 2 hours allocated for Level 1 (reaction) and Level 2 (formative and summative) evaluations. The learning process is implemented over a four-week period, with different topics addressed each week in accordance with the established specific objectives. During asynchronous sessions, participants study learning materials in the form of converted presentation slides, instructional videos, and supplementary materials provided through the Learning Management System (LMS).

b. Members' commitment to the field that constitutes the focus of the community of practice

This indicator emphasizes the importance of members' commitment and sense of responsibility in sustaining the community of practice. Commitment is reflected through consistent participation in community activities, willingness to share knowledge, and contributions to enriching collective practices. Members demonstrate intrinsic motivation to continuously learn and share knowledge in order to improve the quality of work within the community's focus area. Without such commitment, a community of practice is likely to lose its dynamism and learning purpose, thereby hindering its sustainable development.

Based on observations of the recorded opening session of LEAF *Legal Aspects of Government Procurement of Goods and Services* Batch 1, it was found that the learning program was conducted over a four-week period, beginning with an opening session that included LEAF orientation and a learning commitment agenda. During this session, Badiklat PKN management provided an initial explanation of LEAF and outlined the learning strategies and policies for LEAF *Legal Aspects of Government Procurement of Goods and Services*, which differ from conventional formal training frequently attended by employees. LEAF is designed to be highly intensive, featuring small classes of up to ten participants, with strong expectations for knowledge and experience sharing, active participation in discussions, as well as coaching and mentoring. Furthermore, Badiklat PKN management sought explicit commitments from both facilitators and participants regarding the learning strategy, communicated the rules of conduct, and established agreements on the predetermined schedule.

1) Community

The second dimension of a *community of practice* according to Etienne Wenger (1998) is Community. Community refers to the participants' ability to create a social network of learning activities. LEAF, which literally means *learning from others*, is designed based on Albert Bandura's social learning theory. According to this theory, individuals are not only influenced by their environment and culture but also actively contribute to shaping them. The learning process occurs through several stages of observation, namely attention, retention, reproduction (imitation), and motivation.

The community dimension within the concept of a community of practice emphasizes the importance of sustained social interaction among members who share common interests and a shared knowledge domain. A community is not merely a collection of individuals, but rather a network of relationships built through intensive communication, collaboration, and mutual support for collective learning. Wenger emphasizes that membership in such a community involves mutual trust and a strong sense of belonging, which enables members to share both explicit and tacit knowledge within a safe and open environment. Through these interactions, the community becomes a vital medium for social practice, collective reflection, and the systematic development of individual and group capabilities, thereby fostering innovation and shared progress within a specific domain. This community dimension serves as a foundation that strengthens learning practices and encourages active engagement from each member in accordance with the objectives of the community of practice.

a) Sustained Interaction among Members

Sustained interaction among members is an essential element of a community of practice, as it ensures continuous exchange of knowledge and experience, thereby strengthening social relationships and collective learning. Such interaction enables members to develop shared understanding, collaboratively solve problems, and continuously update their practices based on the latest information, allowing the community to remain dynamic and relevant.

Based on the research findings regarding sustained interaction among members, it is evident that platforms for an advanced community of practice have been provided, including discussion forums in the LMS, Microsoft Teams, and IKON BPK. However, to date, sustained interaction among LEAF alumni from both batch 1 and batch 2 has not yet materialized. This condition is attributed not only to the professional workload of LEAF alumni but also to the absence of initiators or volunteers who could drive the continuity of the LEAF community. Therefore, encouragement from BPK management is required to activate this community, particularly through IKON BPK, so that knowledge generated can become shared organizational assets. In addition, to motivate LEAF alumni to remain engaged, it is necessary to introduce reward mechanisms for those who actively contribute to the community of practice as a continuation of LEAF.

b) Collaboration and Mutual Sharing of Experiences and Learning

Collaboration and mutual learning constitute the core of a community of practice, where members actively share knowledge, experiences, and best practices to enhance both individual and collective capabilities. This process includes group discussions, joint reflection, and the provision of constructive feedback, all of which enrich learning and foster innovative development within the focused domain of expertise. Mutual learning not only improves competencies but also strengthens social networks that support the sustainability of the community.

In batch 2, participant HPS shared knowledge related to the latest regulations on government procurement and their relevance to auditing practices, namely Presidential Regulation Number 46 of 2025. This regulation demonstrates that the obligation to prioritize domestic products is no longer merely a slogan, but has been normatively regulated through provisions on Domestic Component Level (TKDN), Indonesian National Standards (SNI), the Timber Legality Verification System (SVLK), and mandatory use of local products. These provisions serve as both legal references and practical guidelines for Commitment-Making Officials (PPK), selection working groups, and providers in planning and implementing procurement. Participants showed strong enthusiasm, as this knowledge was highly relevant and beneficial for audit activities.

Based on the research findings, it can be concluded that during the LEAF program, trust-based relationships and a sense of belonging naturally developed among participants. This occurred because participants shared similar professional backgrounds and job levels, namely Junior Expert Auditors, with complementary experiences and knowledge. Trust and a sense of belonging were further reinforced by the facilitators' competencies in acting as effective coaches and mentors, creating a supportive and comfortable learning environment. These relationships were particularly strengthened during the development of innovation projects, which required group collaboration and synergy. However, following the completion of LEAF, trust-based relationships and a sense of belonging diminished due to the absence of active collaborative moments comparable to those experienced during the LEAF learning process.

c) Active Collaboration, Discussion, Reflection, Feedback, and Innovation within the Community

Active collaboration in a community of practice involves not only the exchange of ideas but also in-depth discussions, critical reflection, and constructive feedback to strengthen the learning process. Reflection allows members to evaluate existing practices and identify opportunities for innovation, while feedback serves as a mechanism for continuous improvement. Innovations emerging from this process contribute to the development of new knowledge and enhance the performance of both individuals and the community as a whole.

Furthermore, the researcher analyzed documents related to the Terms of Reference for Innovation Projects available in the BPK LMS. Throughout discussions in the LMS forum, specific areas of knowledge and expertise were clearly identified, discussed, and collectively addressed, with solutions documented in the form of innovation projects. Participants worked in groups to develop videographic materials outlining procedures and simple tips for detecting several government procurement issues that were intensively discussed during the learning process. As a result, participants agreed to highlight five procurement-related issues frequently encountered by auditors: (1) indications of identical IP addresses in LPSE access, (2) indications of similar Owner's Estimates (HPS) or bid documents, (3) indications of package splitting, (4) discrepancies between on-site personnel and contract documents, and (5) overlapping use of construction service personnel.

Based on the research results, it can be concluded that active collaboration, discussion, and innovation were implemented very effectively in the LEAF program on Legal Aspects of Government Procurement. Feedback was provided by facilitators during formative evaluations, although the feedback was delivered later than scheduled. However, reflection on the learning process was not conducted by participants. For future LEAF implementations, reflective activities should be incorporated, such as learning journals, enabling participants to capture lessons learned throughout the program. Such reflections can also serve as valuable input for facilitators in conducting summative evaluations. As a form of social and experiential learning as well as a community of practice, LEAF should generate innovation projects as knowledge assets derived from shared learning and collaborative problem-solving, which are subsequently documented within the BPK Knowledge Management System (KMS).

2) Practice (Knowledge-Sharing Practices)

The third dimension of a *community of practice* according to Etienne Wenger (1998) is Practice. Practice refers to a shared repertoire of frameworks, social interactions, ideas, information tools, language styles, stories, and documents that are collectively developed and utilized by community members to support learning.

Within the concept of a community of practice, the practice dimension encompasses concrete activities, methods, tools, and routines that are jointly developed and applied by members within their shared domain.

Practice reflects the practical application of collective knowledge, including the sharing of work experiences, storytelling, techniques, and proven solutions for addressing specific problems in the field. Wenger emphasizes that this practice also involves tacit knowledge, namely knowledge that is difficult to articulate yet crucial for enhancing members' professional competence. This dimension constitutes the core of active social learning, where collective reflection and continuous innovation take place, thereby sustaining the relevance and continuity of the community in developing shared expertise. Practice in a community of practice is therefore not merely theoretical, but represents real-world implementation that distinguishes it from conventional learning groups.

a) Development and Use of Shared Knowledge and Skills

The development and use of shared knowledge and skills constitute the core of a community of practice, enabling members to collectively create, update, and disseminate relevant knowledge to enhance performance and innovation. This process occurs through social and experiential learning, characterized by members reinforcing each other's expertise through discussions, training activities, and joint practices, thereby ensuring that skills continuously evolve in accordance with the needs of the domain. Consequently, a community of practice emphasizes not only theoretical understanding but also tangible practical application in real work contexts.

Based on interview findings, the researcher identified that the LEAF learning process facilitated the development and use of shared knowledge and skills. After participant representatives shared unique experiences encountered in the field, new questions emerged regarding similar cases experienced by other participants, which then led to discussions aimed at identifying the most appropriate solutions. For participants who had not previously encountered the issues discussed, such sharing provided valuable insights. Should they encounter similar problems in the future, these participants would be able to apply the audit procedures and approaches that had been discussed during LEAF.

b) Sharing Practices, Tacit Knowledge, Work Experience, Methods, and Problem-Solving Solutions

Within a community of practice, the sharing of best practices, tacit knowledge, work experience, methods, and problem-solving solutions serves as a primary mechanism for transferring knowledge that is difficult to articulate through formal documentation. Members communicate to share personal, context-specific knowledge gained from direct experience, thereby enriching the collective knowledge base of the community. This process allows members to learn from both successes and failures, as well as to generate practical and applicable solutions.

The sharing of practices, tacit knowledge, work experience, methods, and problem-solving solutions within the community of practice, as observed in the LEAF participants' experiences, represents a key mechanism for transferring knowledge that cannot easily be codified in formal documents, while simultaneously strengthening the community's collective capacity. This practice enables collaborative problem-solving through discussions of real cases, reciprocal interactions between participants and facilitators, and the documentation of solutions, ensuring that tacit knowledge is preserved and can be reused by the organization.

c) Utilization of Experience and Best Practices

Based on the research findings regarding the implementation of LEAF on Legal Aspects of Government Procurement, it can be concluded that the application of LEAF at BPK CorpU aligns with Etienne Wenger's community of practice theory through the integration of its three main dimensions domain, community, and practice enhanced by formal, social, and experiential learning strategies. From a design perspective, sustainable development requires the formulation of continuous innovation initiatives and the

establishment of a post-LEAF community to fully satisfy the elements of a community of practice. Although in its implementation LEAF still employs formal learning strategies, such as the presence of a structured curriculum and facilitation by the organizing committee, this does not constitute a limitation. On the contrary, managerial intervention is necessary to encourage the formation of a knowledge-sharing culture within the organization.

This approach differs from Jean Lave's perspective, as discussed in Chapter II, which emphasizes natural peripheral participation without formal intervention. Legitimate peripheral participation refers to the process by which newcomers join a community of practice through initial, legitimate involvement in core activities and gradually progress toward full participation. This process conceptualizes learning as natural social participation rather than formal knowledge transfer, whereby novices observe, imitate simple tasks, and construct professional identity through interaction with more experienced members. This concept underscores that learning occurs organically through social interaction and shared activities, rather than solely through formal instruction. A community of practice is thus depicted as a group of individuals who learn through shared participation and interaction in their everyday activities, where knowledge and skills develop through continuous social experience.

The Contribution of LEAF Activities to the Improvement of BPK Auditors' Competence

According to Mosvich as cited in Sedarmayanti (2016), the weighting of training materials for non-managerial personnel should emphasize technical skills, whereas for managerial personnel the material should be more conceptual and theoretical. However, human relations skills should be given equal and balanced emphasis for both managerial and non-managerial levels. Effective personnel must possess fundamental human relations competencies such as communication, motivation, and leadership across all organizational levels.

1) Technical Skills

Technical skills refer to specific abilities and knowledge relevant to the civil servants' (ASN) occupational field, including understanding of processes, methods, tools, and technical applications required to perform tasks effectively and efficiently. These skills are further operationalized through indicators related to mastery of job-related tasks and technical competencies.

Research on the contribution of LEAF to the enhancement of technical skills indicates that participants perceived tangible benefits after completing LEAF, reflected in significant improvements in their technical competence. This is evidenced through peer learning, case discussions, and the practical application of procurement regulations, including the determination of audit criteria, regulatory updates, sensitivity to planning documents and vendor selection processes, adaptive risk analysis using criminal and civil law perspectives, procedural-legal proficiency such as developing alternative legal opinions and ensuring administrative order (including matters related to the new capital city/IKN), as well as the preparation of procedures and high-quality audit working papers.

2) Human Relations Skills

Human relations skills refer to the ability to interact effectively with various stakeholders in the workplace and society, while understanding and respecting prevailing social, cultural, and normative values. These skills can also be understood as the capacity for interpersonal interaction, including communication, motivation, leadership, and related competencies. Human relations skills are further elaborated through the following indicators: active communication and openness in discussions for problem-solving, and teamwork.

a. Active communication and openness in discussions for problem-solving

Interview results with LEAF participants demonstrate that the program effectively fostered active communication skills and openness in discussions aimed at problem-solving. This is evident from participants' transformative experiences, such as individuals who were initially passive becoming class leaders, taking initiative in coordinating innovation projects, actively sharing ideas while accepting team input without imposing personal views, engaging in two-way, data-driven dialogue within clear discussion norms, and developing the courage to express opinions both orally and in writing while practicing responsive listening. Overall, participants reported meaningful progress following LEAF, facilitated by discussion forums, sharing sessions, and structured facilitation that encouraged openness to differing perspectives, task coordination, and solution-oriented approaches relevant to BPK audit practices.

b. Teamwork

In addition to enhancing active communication and openness in discussions for problem-solving, LEAF also contributed to the development of competencies related to team management and effective time management. Participants were not relieved of their regular work duties while participating in LEAF, which required them to balance learning activities with ongoing professional responsibilities.

When examined through the lens of Sedarmayanti's (2016) theory of ASN competency development, LEAF demonstrates strengths in enhancing both technical skills and human relations skills through egalitarian discussions and collaborative project-based learning. Nevertheless, improvements are still needed, such as implementing needs analysis based on Individual Development Plans (IDP) and strengthening the IKON Knowledge Management System (KMS) as a platform for sustaining post-LEAF communities in order to prevent declining commitment after program completion. Overall, the LEAF design enriches community of practice theory through its practical application at BPK, supporting the development of a technology-enabled, collaborative learning organization.

LEAF contributes significantly to the enhancement of teamwork competence, as evidenced by participant interviews highlighting effective collaboration through mutual assistance at both individual and group levels, improved mutual understanding facilitated by clear task division and complementary competencies, and stronger audit outcomes. All members actively participated in discussions, case studies, and collective projects despite time constraints. In sum, LEAF strategies such as task sharing, collective contribution, and respect for others' perspectives serve to strengthen teamwork capacity among BPK auditors.

Efforts Undertaken by BPK to Ensure the Sustainable Development of LEAF Activities

Based on observations of the evaluation documents of the LEAF implementation with the theme *Legal Aspects of Government Procurement of Goods and Services* Batch 1, several inputs were identified from participants' reactions as recorded in the Level 1 (reaction) evaluation. The evaluation was conducted using three indicators, namely: evaluation of facilitators, evaluation of learning materials, and evaluation of the learning system, as described below.

1. Evaluation of Facilitators

On a five-point scale, the evaluation of facilitators achieved a score of 4.6 (very satisfactory). Overall, participants provided highly positive feedback regarding the facilitators, particularly highlighting their openness in answering all questions, clarity in delivering the material, flexibility, and exemplary attitudes that were considered worthy of emulation by other facilitators. Participants appreciated the facilitators' enthusiasm in sharing knowledge and experience with participants who had relatively limited professional exposure. Nevertheless, several suggestions for improvement were raised, including the need to update regulatory materials related to the e-catalog system.

In response to this evaluation, follow-up actions were taken by incorporating e-catalog-related materials that had not previously been included in the asynchronous sessions. These materials were subsequently made available in Batch 2.

a. Evaluation of Learning Materials

On a five-point scale, the evaluation of learning materials received a score of 4.7 (very satisfactory). In general, participants assessed that both the learning materials and the overall delivery of the program were well-designed, comprehensive, and helpful. The presentation of materials in various formats such as modules, slides, and mind maps was particularly appreciated, as it facilitated understanding of procurement processes and their legal aspects. However, participants also proposed several improvements, including the need for deeper emphasis on legal aspects, regular updating of materials to align with the latest regulatory developments, the inclusion of more real audit case examples, and enhancements to technical aspects of the LMS, such as color selection, button font size, and more flexible time allocation for quizzes or case studies to avoid overburdening participants who were simultaneously engaged in audit assignments.

The proposed addition of real audit case examples was accommodated in Batch 2 through the updating of case study questions based on recent audit practices, along with improvements to quiz design and time allocation.

b. Evaluation of the Learning System

On a five-point scale, the evaluation of the learning system obtained a score of 4.37 (satisfactory). Participants considered the e-learning system and the overall implementation of LEAF to be adequately effective, flexible, and practical in supporting comprehension of the learning materials without imposing excessively heavy or lengthy content at the initial stages. Nevertheless, participants suggested several areas for improvement, including the need to make the LMS interface more visually appealing, to refine the design and presentation of quizzes to reduce confusion, and to adjust workload and task completion timelines more realistically for participants who were actively involved in audit duties.

These inputs were subsequently addressed by Badiklat PKN and implemented in Batch 2 through enhancements to the LMS interface and quiz design, as well as increased flexibility in scheduling synchronous sessions and setting assignment submission deadlines.

4. Conclusion

Based on the research analysis of the *Community of Practice* through the *Learning From Others (LEAF)* program in enhancing the competencies of BPK auditors, it can be generally concluded that the design and implementation of LEAF at BPK have been carried out effectively, although further development is still required to ensure its sustainability. Although the LEAF domain has been defined from the outset, the selection of discussion themes has primarily relied on the interests of subject matter experts rather than on a systematic organizational needs analysis. The community was successfully formed through discussion forums within the BPK LMS during the LEAF program; however, post-program activities declined due to the absence of facilitators or volunteers to lead ongoing discussions, limited accessibility, and forums that were not easily reached. Knowledge-sharing practices were effectively implemented during LEAF, resulting in innovation projects and knowledge assets stored in the LMS, which remain accessible only to alumni of each batch.

LEAF has made a positive contribution to improving the competencies of BPK auditors, as evidenced by participant testimonials and the results of Level 1 evaluations, as well as learning processes (formative evaluation) and learning outcomes (summative evaluation) reflected in Level 2 evaluations. The program

successfully enhanced technical skills relevant to the knowledge domain particularly in applying legal aspects of government procurement of goods and services and strengthened human relations skills through active interaction and discussion.

BPK, through Badiklat PKN, has ensured the sustainable development of LEAF by following up on all participant feedback in each batch, thereby maintaining very satisfactory scores for facilitators, learning materials, and the learning system. These improvements have been further reinforced through various systemic initiatives, including the development of IKON BPK as a Knowledge Management System (KMS) to facilitate communities of practice and serve as a repository for knowledge assets; the preparation of comprehensive LEAF learning guidelines for participants; the development of formative evaluation instruments from both facilitator and participant perspectives (such as learning journals); the provision of rewards for learning outputs; and continuous socialization of LEAF across various forums. Collectively, these efforts ensure that LEAF continues to evolve and remains sustainable as a mechanism for enhancing auditor competencies. To further improve the quality of LEAF design and implementation, future research is recommended to focus on the following areas:

- a. The development of a knowledge-sharing culture through the replication of LEAF across units and work units within BPK and other government institutions.
- b. The integration of the 5D model *discovery, dreaming, design, document, and disseminate* (Veronica, 2012:7) into the LEAF implementation guidelines.
- c. Once the community of practice within IKON BPK is well established, the formulation of governance policies is required to ensure that the community can thrive, develop, contribute to organizational learning, and sustain knowledge exchange. Such community governance policies should follow the five stages of community evolution: potential, coalescing, active, mature, and transforming/dispersing (Wenger, McDermott, & Snyder, 2002).

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