



ADJUSTMENT OF THE BPK'S AUTHORITY IN AUDITING STATE FINANCES DURING EMERGENCY SITUATIONS

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Abstract

Emergency situations such as global pandemics, natural disasters, and economic crises often compel governments to adopt fiscal measures that are both rapid and unconventional. In such conditions, the principles of transparency and accountability are frequently put to the test. Amid these dynamics, the Audit Board of the Republic of Indonesia (Badan Pemeriksa Keuangan – BPK) plays a crucial role in ensuring that state financial management remains consistent with constitutional principles and public accountability values. This article examines how the constitutional authority of BPK can be effectively exercised during states of emergency, and how public audit mechanisms can be adapted without undermining the government's flexibility in responding to crises. The study employs a juridical-normative approach, combined with conceptual analysis and a review of recent literature (particularly from academic publications between 2022 and 2025). The findings indicate that BPK's authority is imperative and constitutionally entrenched, and thus cannot be disregarded even under extraordinary circumstances. Nevertheless, maintaining effective public oversight requires a reformulation of audit methodologies—such as the application of interim audits, risk-based audits, and institutional synergy among BPK, internal government auditors (APIP), and national crisis management bodies. Based on the author's personal research experience on BPK's auditing practices during the COVID-19 pandemic, the study highlights that the primary challenge does not lie in weak legal foundations but in institutional adaptation and technological capacity. Therefore, this article recommends strengthening the legal framework for auditing during emergencies, accelerating the digitalization of public audit systems, and establishing responsive inter-agency coordination networks to ensure that the principle of public accountability remains intact even amidst crises.

Keywords: Audit Board of Indonesia (BPK), state finance, crisis pemeriksaan, public accountability, state of emergency.

Abstrak

Situasi darurat seperti pandemi global, bencana alam, maupun tekanan ekonomi sering memaksa pemerintah mengambil langkah fiskal yang cepat dan tidak lazim. Dalam keadaan seperti itu, prinsip transparansi dan akuntabilitas sering kali menghadapi ujian yang berat. Di tengah dinamika tersebut, Badan Pemeriksa Keuangan (BPK) memegang peranan penting dalam memastikan agar pengelolaan keuangan negara tetap berjalan sesuai dengan prinsip konstitusional dan nilai-nilai akuntabilitas publik. Artikel ini menelaah bagaimana kewenangan konstitusional BPK dapat dijalankan secara efektif dalam kondisi darurat, serta



bagaimana mekanisme pemeriksaan publik dapat menyesuaikan diri tanpa menghambat fleksibilitas kebijakan pemerintah dalam menangani krisis. Pendekatan penelitian yang digunakan adalah yuridis-normatif dengan kombinasi pendekatan konseptual dan studi literatur terbaru (khususnya publikasi akademik tahun 2022–2025). Hasil analisis menunjukkan bahwa kewenangan BPK bersifat imperatif dan konstitusional, sehingga tidak dapat dikesampingkan meskipun negara berada dalam situasi luar biasa. Namun demikian, efektivitas pengawasan publik membutuhkan reformulasi metode pemeriksaan, seperti penerapan *interim pemeriksaan*, pemeriksaan berbasis risiko, serta sinergi antara BPK, Aparat Pengawasan Intern Pemerintah (APIP), dan lembaga penanggulangan krisis nasional. Peneliti juga mencatat, berdasarkan pengalaman pribadi saat meneliti praktik pemeriksaan BPK selama masa pandemi COVID-19, bahwa tantangan utama bukan pada lemahnya dasar hukum, melainkan pada adaptasi kelembagaan dan kapasitas teknologi. Oleh karena itu, artikel ini merekomendasikan penguatan kerangka hukum pemeriksaan dalam keadaan darurat, akselerasi digitalisasi sistem pengawasan, dan pembangunan jejaring koordinasi yang responsif lintas lembaga agar prinsip akuntabilitas publik tetap terjaga bahkan di tengah krisis.

Kata kunci: BPK, keuangan negara, pemeriksaan krisis, akuntabilitas publik, keadaan darurat.

I. INTRODUCTION

Crises such as the COVID-19 pandemic, large-scale natural disasters, and global economic shocks have placed significant pressure on the country's financial stability. In such situations, the government is required to act quickly through adaptive fiscal policies, often by disregarding customary administrative procedures. Measures such as budget reallocation and refocusing, the use of reserve or emergency funds, and the launch of various economic stimulus programs are clear evidence of this extraordinary fiscal response.

However, on the other hand, this accelerated policymaking often has consequences for the principles of transparency and accountability. In bureaucratic practice, there is often an overlap between the interests of maintaining efficiency and ensuring legal compliance. Based on the researcher's experience participating in public policy discussions and audits within the Supreme Audit Institution (FSA), it is clear that auditors and financial officials face a challenging situation. They must ensure continued budget accountability, while formal oversight instruments are not yet prepared to cope with the rapidity of emergency policies.

Such situations reinforce the relevance of the Audit Board (BPK)'s role as a constitutional institution that guarantees state financial accountability, as mandated by Article 23E of the 1945 Constitution of the Republic of Indonesia. In times of crisis, the BPK is not

only required to carry out its audit function in a normative manner, but also to adapt to rapid and unpredictable policy dynamics.

The question that then arises is how the BPK can carry out its audit function effectively without slowing down the government's efforts to address the emergency. Are traditional audit mechanisms still capable of meeting oversight needs in extraordinary circumstances, or is a new, more flexible approach necessary while maintaining public integrity and transparency?

Research on this topic is crucial because emergencies tend to shift the balance between policy efficiency and legal oversight. Several studies (Pratama, 2025, Ghazali et al., 2023, and Putri et al., 2022) indicate that during the pandemic, many fiscal decisions were made under the guise of emergency situations, but with insufficient accountability evaluation. From the researcher's observations of the dynamics of fiscal policy at that time, it appears that the role of supervisory institutions such as the BPK needs to be reviewed, not to limit the government's room for maneuver, but to ensure that the principle of public accountability remains alive even in the midst of a crisis.

II. THEORETICAL STUDIES

2.1. The Concept of State Finance and Public Accountability

In this context, the Supreme Audit Agency (BPK) holds a crucial position as a state institution responsible for maintaining the integrity of public financial management. Based on Article 23E of the 1945 Constitution of the Republic of Indonesia, the BPK is authorized to audit the management and accountability of state finances freely and independently. This constitutional mandate is reinforced by Law Number 15 of 2006 concerning the Supreme Audit Agency, which stipulates that BPK audits must not be influenced by the power of the government or other institutions. Therefore, even in emergency situations, the principles of BPK independence and objectivity remain key pillars in ensuring public accountability.

Furthermore, Law Number 17 of 2003 concerning State Finance and Law Number 1 of 2004 concerning State Treasury emphasize that all implementation of the State Budget (APBN) and Regional Budgets (APBD) must be accounted for through audit mechanisms by the BPK. This means that extraordinary circumstances such as natural disasters or pandemics do not eliminate this accountability obligation but merely adjust the form and timing of audits.

Theoretically, the concept of "constitutional accountability" can be used to understand the position of the Supreme Audit Agency (BPK) during times of crisis. According to this theory, accountability is not only seen from administrative compliance, but also from how state institutions continue to uphold constitutional principles, namely transparency and public accountability, even under the pressure of emergency policies. In the experience of several countries, including Indonesia, crises often serve as an excuse to expand executive power, which risks shifting the balance between legal control and policy efficiency. Therefore, the BPK's role is to act as a kind of "fiscal constitutional guardian," ensuring that the use of public funds remains within the law and within the interests of the wider public.

From the researcher's perspective, the experience of studying BPK audit practices during the COVID-19 pandemic shows that the greatest challenge lies not in legal limitations, but in institutional adaptation. The BPK needs to develop risk-based audit methods and digital technology so that audits can be conducted in real time, without compromising the principle of professionalism. This also demonstrates that public accountability must not cease even when the country faces an emergency; it is precisely at this time that oversight must be strengthened.

2.2. State Financial Law in Emergency Situations

In emergency situations, the government often takes fiscal measures that fall outside normal policy patterns. These practices can include the rapid use of reserve funds, the issuance of extraordinary loans, and the establishment of special institutions to accelerate budget realization and ensure the continuity of public services. These actions are generally intended to maintain economic and social stability, but they also have the potential to shift the principles of state financial accountability.

In line with this, Pratama (2025) in his research noted that in crisis situations, the government tends to use an executive prerogative approach, granting the executive branch considerable discretion to make rapid fiscal decisions, even though this sometimes reduces the scope for oversight by parliament and external audit institutions. This phenomenon indicates a shift in the balance of power between policy implementers and state oversight institutions.

Meanwhile, Ghazali et al. (2023) in their research emphasized that one of the main causes of the decline in public accountability during the COVID-19 pandemic was

overlapping regulations and limited access to fiscal data by oversight institutions. Inconsistencies between regulations and a weak public information system have resulted in less transparent audit processes and frequent delays. This situation demonstrates that, while emergencies demand speed, transparency and regulatory coordination remain essential foundations for state financial management.

2.3. Public Audit Theory and the BPK's Authority

As the highest audit institution in Indonesia, the BPK holds a strategic position in ensuring the integrity and transparency of state financial management. Under Law Number 15 of 2006 concerning the Supreme Audit Agency, the BPK is authorized to conduct three main types of audits: financial audits, performance audits, and audits with specific objectives (PDTT). These three audits play complementary roles in building a comprehensive public accountability system.

Under normal circumstances, financial audits generally focus on the fairness of the presentation of government financial reports, while performance audits assess the efficiency and effectiveness of program implementation. However, when a country faces a crisis such as the COVID-19 pandemic or a large-scale natural disaster, audits with specific objectives (PDTT) become the most relevant instrument. These audits are characterized by greater flexibility, adaptability, and responsiveness to emergency situations, as they can be directed at areas most at risk of irregularities.

For example, during the pandemic, PDTT was used to assess the effectiveness of social assistance fund distribution, the transparency of health budget use, and the speed and accuracy of emergency fund reallocation. This type of audit not only assesses administrative compliance but also examines the value for money and the accuracy of public policy targets in situations of uncertainty.

Putri et al. (2022) in their study emphasized the importance of implementing risk-based audits in sectors highly sensitive to crises, such as healthcare, logistics, and social assistance distribution. According to them, a risk-based audit approach can accelerate early detection of potential irregularities while simultaneously strengthening the internal oversight systems of budget-using institutions. In this context, the Supreme Audit Agency (BPK) plays not only a post-policy supervisory role but also an "accountability partner" helping the government

ensure that emergency policies continue to be implemented in accordance with good governance principles.

Furthermore, implementing audits with specific objectives during a crisis also demands a paradigm shift in the public oversight system. Audits are no longer understood as retrospective assessment instruments, but rather as part of the ongoing public policy cycle. Audits become a policy navigation tool, not merely a means of correction. In this context, the BPK needs to integrate technological approaches, data analytics, and coordination with the Government Internal Oversight Apparatus (APIP) so that audits can be conducted quickly, accurately, and remain accountable.

In other words, public audits during an emergency must move toward an adaptive audit model that is not rigidly procedural but remains rooted in the principles of transparency and accountability. This paradigm shift is not merely a technical requirement, but a systemic necessity so that the Audit Board (BPK) can maintain its relevance as the state's financial watchdog amidst the increasingly complex and changing crisis landscape.

III. RESEARCH METHODS

This research applies a juridical-normative method with a statutory, conceptual, and comparative approach. The primary legal sources consist of the 1945 Constitution, Law No. 17 of 2003 concerning State Finance, Law No. 15 of 2006 concerning the Supreme Audit Agency (BPK), and regulations related to disaster and pandemic management.

Secondary legal sources include scientific journals published both nationally and internationally since at least 2022. The analysis is conducted using a descriptive-analytical approach, encompassing interpretation of legal norms and comparisons with audit practices in crisis situations in other countries.

IV. RESEARCH RESULTS

4.1. Legal Basis for the Supreme Audit Agency's Authority in Times of Emergency

The Supreme Audit Agency (BPK) receives its duties directly from the constitution. Article 23E of the 1945 Constitution states that "to evaluate the management and accountability of state finances, an independent and autonomous Supreme Audit Agency (BPK) shall be established." In an emergency, this duty cannot be postponed or reduced, as it is constitutionally mandated. This means that even if the government implements extraordinary policies, the BPK's audit authority remains.

Law No. 15 of 2006 affirms that the BPK has the authority to determine the object, timing, and techniques of audits. This provides opportunities for innovation in audits, such as real-time audits or interim audits relevant in times of crisis.

In addition, Article 3 of Law No. 17 of 2003 requires that state financial management be conducted transparently and accountably, with no exceptions for emergencies. This indicates that there is no legal basis for suspending public audits; only methods and priorities can be adjusted.

4.2. BPK's Challenges in Conducting Audits During a Crisis

a. Data Collection and Transparency in Finance

One of the main challenges is the slow delivery of data and the confidentiality maintained by the executive branch under the pretext of "policy secrecy." This makes it difficult for the Supreme Audit Agency (BPK) to quickly verify state expenditures, particularly those related to social assistance programs or urgent spending.

b. Time and Audit Area Constraints

Audit operations during a crisis require quick decisions. The BPK often lacks sufficient time to conduct field audits, while audit standards still require valid evidence.

c. Threat of Inter-Agency Conflict

Coordination with the Audit Agency (APIP) is often inconsistent. The APIP acts as an internal supervisor, while the BPK functions as an external supervisor. In practice, overlapping authority can lead to audit fatigue and slow response to findings.

d. Pressure from Politicians

In the midst of a crisis, criticism of government policies is often seen as unethical. BPK auditors may face pressure not to disclose findings that could pose political risks.

e. Changes in Materiality Level

In normal times, the BPK uses a certain materiality level when conducting audits. However, during emergency situations, the risk score needs to be increased to speed up the inspection process without sacrificing accuracy.

4.3. Reconstruction of BPK Audit Authority and Methodology

a. Adaptive and Real-Time Audit

Adaptive audits allow auditors to operate simultaneously with policy implementation. With a live monitoring system, auditors can gain access to government agency financial data through a digital interface.

b. Emergency Audit Regulation

The BPK should encourage the creation of a Government Regulation on Audits in Emergency Situations. This regulation could stipulate specific procedures, audit deadlines, and temporary reporting methods.

c. Synergy with the Audit Agency (APIP) and the National Disaster Management Agency (BNPB).

Inter-agency collaboration can reduce the possibility of overlapping audits. The BPK can use initial reports from the APIP to accelerate risk mapping.

d. Strengthening Digital Audit Capacity

Digital transformation is essential. The use of data analysis, forensic audit tools, and machine learning can accelerate the identification of suspicious transactions during a crisis.

e. Public Transparency

Crisis audits should be accompanied by simple and easily accessible public reports. Prompt reporting can increase public trust in the management of emergency funds.

1) Constitutional Basis for the BPK's Authority

The BPK is a state institution that derives its legitimacy directly from the constitution. Article 23E paragraph (1) of the 1945 Constitution of the Republic of Indonesia states that "to audit the management and accountability of state finances, an independent and autonomous financial audit body shall be established." The term "independent and autonomous" indicates that the BPK's authority is not affected by the executive or legislative branches, including in emergency situations.

This authority is supported by Law Number 15 of 2006 concerning the BPK, which states that BPK audits include:

1. Financial audits;
2. Performance audits; and
3. Audits for specific purposes (PDTT).

These three types of audits can be applied flexibly according to the needs and characteristics of the emergency situation. For example, the PDTT can be used to evaluate the effectiveness of fund utilization for disaster management or disease outbreaks.

Therefore, the BPK's authority is constitutional and cannot be overridden by regulations below the level of law. This emphasizes that the principle of constitutional supremacy places public accountability as part of the people's sovereignty, which is protected by the constitution.

2) States of Emergency and Flexibility in State Financial Management

States of emergency in Indonesia are regulated by several regulations, including Law Number 24 of 2007 concerning Disaster Management and Law Number 2 of 2020, which enacted Government Regulation in Lieu of Law Number 1 of 2020 into law. These regulations grant the government the freedom to use the budget quickly, including through refocusing and reallocating funds without following standard budget procedures.

However, this freedom has an impact on oversight. In practice, the BPK often faces limitations in terms of time, data, and access to the field, as emergency response activities occur very quickly and are spread across various locations.

In this context, the need arises to develop an audit model that can adapt to crisis situations while adhering to the principle of accountability. The Supreme Audit Agency (BPK), in its Audit Report on the Handling of COVID-19 (2020–2021), demonstrated that a real-time and risk-based audit approach can be a solution to expedite the oversight process without having to wait for activities to be fully completed.

3) Legal and Institutional Challenges in Emergency Audits

The main challenges faced by the BPK in conducting audits during emergency situations consist of three aspects:

a. Legal Aspects

The absence of clear regulations regarding audit mechanisms during emergency situations creates a normative vacuum. Although the BPK's authority is guaranteed by the constitution, audit procedures in crisis situations often require a different approach than regular audit standards.

b. Institutional Aspects

Coordination between the BPK, the Ministry of Finance, the National Disaster Management Agency (BNPB), and policy-implementing institutions is often inconsistent. Misalignment in data and activity implementation schedules makes it difficult to trace audit trails.

c. Ethical and Political Aspects

In emergencies, criticism of budget management is often perceived as an attempt to obstruct policy. This creates political pressure that affects the independence of the BPK, even though its supervisory duties are very important for maintaining the legitimacy of public policy.

4) Reconstructing the Role and Authority of the Audit Board (BPK) in Times of Crisis

Adjusting the BPK's authority does not mean expanding or reducing its constitutional mandate, but rather reinterpreting the implementation of audits. There are three possible reform models:

1. Adaptive Audit Framework: The BPK needs to design an audit system that adapts to the level of risk and policy urgency. For example, audits could be conducted in stages through a temporary audit mechanism focused on high-risk areas.
2. Audit Collaboration with the Internal Auditor (APIP) and Related Institutions: In crisis situations, cooperation between internal (APIP) and external (BPK) supervisors needs to be formalized through a joint protocol to prevent overlapping audits. This collaboration allows for more efficient oversight without compromising institutional independence.
3. Audit Digitalization and Public Transparency: Utilizing big audit data, real-time monitoring, and open publication of audit results can increase transparency and efficiency in the audit process. This initiative aligns with the global development of e-audits, which have been implemented by audit institutions in many OECD countries.

5. Theoretical and Constitutional Implications

From a constitutional law perspective, the existence of the Supreme Audit Agency (BPK) is a direct manifestation of the rule of law principle, which ensures the dominance of law in all government activities. The BPK is more than just a technical body that audits state financial reports; it also serves as a constitutional instrument to maintain public accountability and a balance of power among government institutions.

In this regard, the BPK carries out independent external oversight duties, becoming an integral part of the oversight system for executive and legislative powers in managing state finances. Article 23E of the 1945 Constitution affirms that the BPK holds clear, direct, and autonomous constitutional authority, which cannot be reduced, even in emergencies.

The principle of checks and balances is crucial to maintain when the state faces an emergency, as in times like these, there is a tendency to concentrate power in the executive branch. Often, the government takes swift action through fiscal policies that may not align with standard procedures, such as issuing a Government Regulation in Lieu of Law (Perppu) or implementing unexpected expenditures.

In the context of state financial law, the rule of law principle remains a fundamental foundation, even when the country is in an emergency. Pratama (2025) emphasized that extraordinary circumstances such as a pandemic or economic crisis cannot be used as an excuse to abandon the principles of the rule of law and public accountability. The government does require more flexible policy space, but this flexibility must remain within legal boundaries that guarantee transparency and accountability in the use of the state budget. Thus, the rule of law functions not as a barrier to emergency policies, but as a controlling instrument to ensure that government actions remain proportional and oriented towards the public interest. Therefore, the audit role of the Supreme Audit Agency (BPK) becomes increasingly important in times of crisis to ensure that extraordinary powers are not abused.

Theoretically, within the context of state financial law, the Supreme Audit Agency (BPK) is regulated as the guardian of the fiscal constitution. This concept positions the BPK not only as an administrative auditor but also as an institution that ensures the alignment of fiscal policy with core constitutional principles, particularly social justice, transparency, and the general welfare as stated in the Preamble to the 1945 Constitution.

Therefore, every use and management of public funds must comply with the principle of fiscal legality—that is, every state expenditure must be based on valid regulations and must be accounted for through audited financial reports. In emergency situations, this principle is often challenged by the need to incur unbudgeted expenditures or rapid budget shifts. However, theoretically, this does not absolve the state from its responsibility to account for every rupiah spent.

In this context, the BPK functions as an ex-post control over extraordinary fiscal policies. This means that even in emergency situations where expenditures are made without the usual budget procedures, the BPK still has the right to audit whether they comply with the principles of fairness, transparency, and efficiency in the use of state finances. This aligns with Giovanni Sartori's view on the importance of institutional accountability as a key element of modern democracy: oversight institutions must remain active to prevent abuses of power, even when conventional mechanisms are not implemented.

Furthermore, from the perspective of the emergency theory proposed by Carl Schmitt and contextualized by modern public law experts, a state of emergency legitimizes the state to implement measures beyond normal procedures, but does not eliminate the principle of legal responsibility. In the Indonesian context, a state of emergency does not eliminate the constitutional authority of state institutions, including the Audit Board (BPK).

The BPK's authority should be interpreted with a flexible and responsive approach, so that it can optimally carry out its audit function in crisis situations. For example, the implementation of risk-based audits or interim audits conducted quickly without having to wait for the completion of the annual report. This adjustment is not only important from a technical perspective but also has a constitutional basis, as the 1945 Constitution mandates the BPK to conduct audits of the comprehensive management and accountability of state finances.

In the context of positive law, emergencies in state financial management are regulated in several regulations, such as Law Number 17 of 2003 concerning State Finances, Law Number 15 of 2004 concerning Auditing of State Financial Management and Accountability, and Law Number 24 of 2007 concerning Disaster Management. However, these regulations do not explicitly explain how state finances should be audited during an emergency.

This lack of specific norms creates wide scope for interpretation, both for the government in using emergency funds and for the Supreme Audit Agency (BPK) in selecting appropriate audit methods. In theory, this requires methodological and institutional reconstruction to ensure the BPK can continue to carry out its constitutional mandate without hindering the fiscal flexibility the government requires in times of crisis.

From a good governance perspective, the BPK's role in emergency situations also has profound symbolic significance: that even when the state is facing extraordinary pressure, the

principle of public accountability must be maintained. The theory of the relationship between transparency and accountability emphasizes that accountability can only be guaranteed if there is openness to public information. Therefore, even in emergency situations, the BPK must ensure that its audit results remain accessible to the public, even if they may be presented in a different format or at a different timeframe than under normal circumstances.

Transparency of audit results during an emergency is crucial for restoring public trust in the government, which often erodes during crises due to the rapid use of significant funds.

Overall, these theoretical and constitutional implications emphasize that the BPK's role in emergencies should not be neglected but rather strengthened with an adaptive legal approach. The BPK is not merely a technical tool, but also a guardian of constitutional fiscal morality, ensuring that every state fiscal action—even those undertaken in extraordinary circumstances—remains within the legal framework, public ethics, and principles of social justice.

In other words, the reconstruction of the BPK's authority during an emergency is not merely a matter of administrative efficiency but also of maintaining constitutional integrity in the management of state finances.

V. CONCLUSION

In times of emergency, the Supreme Audit Agency (BPK)'s right to audit state financial reports remains constitutional and cannot be postponed. However, conventional audit methods are insufficiently effective in times of crisis; the BPK faces various technical and institutional challenges, potentially threatening its independence. Therefore, the need to reconstruct the BPK's authority—in the form of specific regulations on emergency audits, adaptive approaches, audit technology, and inter-agency collaboration—is crucial to maintaining public accountability without hindering policy action.

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