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Professionalism of the Audit Board (BPK RI) in Fighting Corruption in Governance: Sound Governance, Dynamic Governance, and Open Government

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A B S T R A C T

Corruption erodes Indonesia's state finances and weakens public legitimacy. This study examines the Central BPK RI's professionalism in countering corruption through sound, dynamic, and open governance. Using a qualitative exploratory case study observation, in-depth interviews with 20 internal external informants, and document analysis with triangulated sources, techniques, and time it finds auditor training remains generic and whistleblowing protection weak. Audit digitization fosters thinking ahead, again, and across but faces political resistance and fragile whistleblower safeguards. BPK issues audit summaries and provides complaint channels, yet public trust is low. The proposed "Strengthening Government" concept aims to reinforce professionalism, integrity, and independence through reinforcement, affirmation, and corroboration, supporting the achievement of SDG 16 on accountable and transparent public institutions.

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INTRODUCTION

Corruption remains a fundamental challenge in governance in Indonesia. Not only does corruption harm the state's finances, but it also erodes public trust in public institutions and damages the state's legitimacy. Distortion occurs when public policy is formed or implemented not based on public interest or integrity, but due to power intervention, collusion, and administrative manipulation. In developing democracies, such as Indonesia, efforts to strengthen supervisory institutions are very important so that accountability can be enforced and the government can run cleanly and effectively. As a state financial supervisory institution, the Audit Board of the Republic of Indonesia (BPK RI) plays a strategic role in detecting and preventing corruption. Professionalism for BPK RI not only means technical ability in conducting financial audits, but also includes integrity, independence, and the ability to produce policy recommendations based on good governance principles. This professionalism is highly dependent on the quality of human resources, competence, work ethics, and merit system in office appointment. In Indonesian regulations, such as Government Regulation No. 101 of 2000, prospective employees who will occupy echelon IV positions are required to attend "Basics of Good Governance" training. The training aims to form competencies, attitudes, and behaviors that support the principles of professionalism, accountability, transparency, excellent service, democracy, efficiency, effectiveness, and the rule of law. (Indonesia, 2000).

The governance paradigm has changed from rigid bureaucracy to more adaptive and participatory. The three main approaches that are highlighted are: Sound Governance, which prioritizes institutional stability, transparency, accountability; Dynamic Governance, which emphasizes innovation, institutional learning, and adaptation to change; and Open Government, which emphasizes public access to information, citizen participation, and collaboration between government and civil society. Although these principles have been listed in the policies and strategies of BPK RI and other government agencies, in practice there is often a gap between institutional design and implementation. For example, from the peer review report and the BPK RI Strategic Plan document, it was found that despite international cooperation, capacity building, and the adoption of audit standards, several indicators within the framework of the Supreme Audit Institution Performance Measurement Framework (SAI PMF) have not been fully implemented consistently both in terms of filling in indicators and the effectiveness of follow-up audit recommendations. This situation shows that the professionalism of the institution still needs to be strengthened (including integrity, independence, and the merit system). Indonesia's report on the use of SAI PMF as a framework for evaluating the performance of state audit bodies supports this.

As noted in a previous study that examined the opinion of BPK RI on local government financial statements and its correlation with bribery cases, it was found that there are many local governments that accept the "Reasonable Without Exception" (WTP) opinion, but are still involved in bribery cases. This previous study used data on bribery cases handled by the Corruption Eradication Commission (KPK) and an audit of financial statements opinions from BPK RI for the 2008-2017 period. The results show that financial opinion alone is not enough as a strong indicator to measure the level of corruption, especially in areas with large capital expenditures and goods/services expenditures. Several corruption cases involving auditors or officials related to audits also show that there are weaknesses in internal supervision and the application of professionalism norms. Although media data and official reports from BPK RI show that this institution has pursued transparency and the use of information technology and analytics, there are still challenges in reporting public information, responding to complaints, and protecting against whistleblowing. The cases in Southwest Papua, Sorong, and the procurement of BTS towers are examples of media that show individuals involved in alleged bribery or abuse of power. Therefore, this research is directed to explore how BPK RI can strengthen professionalism as a whole: from the technical aspects of audit, integrity and independence, to how modern governance institutional design (sound, dynamic, open) can be implemented effectively. The novelty of this research lies in the effort to recommend the concept of governance theory that closes the gap between sound governance theory, dynamic governance, open government and practice in Indonesia, especially in the context of SAI PMF and the real experience of the central BPK RI as a model. The location of the research at the Central BPK RI is due to its central role in state financial audit regulations and policies, as well as more comprehensive data access that allows for more in-depth analysis. (Kurnia Illahi and Muhammad Ikhsan Alia, 2017).

The purpose and benefits of this study emphasizes the urgency of the study of the professionalism of the Audit Board of the Republic of Indonesia (BPK RI) in strengthening clean and accountable governance. This research focuses on three main aspects: first, analyzing the extent to which the Central BPK RI is able to maintain professionalism in carrying out the function of state financial supervision as an important instrument for eradicating corruption; second, identify the challenges faced by this institution to maintain professionalism, independence, and integrity in the midst of political dynamics and changes in government policies; third, evaluate how the application of the concepts of modern sound governance, dynamic governance, and open government can contribute to strengthening the professionalism, integrity, and independence of BPK RI. Theoretically, the results of the research are expected to make a real contribution to the development of public administration science, especially the understanding of the professionalism of state audit institutions in the context of modern governance. These findings are also expected to enrich academic studies on the integration of sound governance, dynamic governance, and open government concepts in public audit institutions. Practically, this research is expected to be a strategic reference for BPK RI and policymakers in designing more effective state financial supervision policies, as well as the basis for follow-up research on similar themes to strengthen transparent and accountable governance practices.

LITERATURE REVIEW

Professionalism

Professionalism is an ability, skill, and attitude that reflects high expertise, dedication, and ethical responsibility in carrying out duties according to professional standards. A professional not only fulfills legal obligations, but also upholds the code of ethics, integrity, and moral values that characterize his profession. Professionalism applies at all levels of the organization from leadership to executive staff by emphasizing the suitability of individual competencies and the demands of the task. In the context of public bureaucracy, employee professionalism is the key to achieving the organization's strategic goals. High competence accelerates the realization of work plans, while low ability slows or deviates targets. To build professionalism, leaders need to combine empowerment strategies with organizational control and culture. Important steps include setting missions and values, formulating outcome targets, granting authority and resources, testing achievements, and ensuring accountability. Law No. 43 of the Year affirms the appointment of employees based on capacity, achievements, and objective standards without discrimination. Civil servant performance assessments include loyalty, work achievement, responsibility, obedience, honesty, cooperation, initiative, and leadership. The main characteristic of professionalism is the desire to maintain a professional image, pursue competency development, and make ideal skills a standard of behavior. Thus, professionalism not only forms competent individuals but also strengthens the legitimacy and credibility of public organizations. (Handoko, 2015) (Pasolong, 2019) (Osborne & Plastrik, 2000) 1999 (Pasolong, 2019).

Independence

Independence is the attitude and behavior of the auditor that is impartial and free from the influence of any party so that the results of the audit remain objective. Auditors must maintain "independence of mind" and "independence in appearance", namely freedom in thought and appearance, so that the public believes in the integrity of the profession. Rahmatika et al affirm that independence demands honesty, competence, and continuous professional development. The Professional Standard for Public Accountants requires auditors to maintain independence both factually and in appearance by prohibiting owning shares or direct investments in audit clients. Independent characteristics include a firm stance, the courage to express an opinion, not being easily influenced, and being able to act without the help of others. Age and family factors play an important role, as maturity and personality formation affect independence. Independence provides advantages such as increasing self-confidence, facilitating decision-making, maintaining self-priority, and fostering personal happiness. However, this trait also has risks, such as difficulty asking for help, difficulty in establishing relationships, and potential emotional distress. (BPK, 2017) (Rahmatika & Yunita, 2021) (Khadeshia Marsha, 2023).

For BPK RI, independence is the foundation of public trust and audit quality. By maintaining objectivity and controlling conflicts of interest through quality control, continuing education, and codes of conduct, auditors can ensure the reliability of financial information and support the creation of credible governance. (Main Directorate of Planning, 2022).

Integrity

Integrity is moral integrity and harmony between thoughts, speech, and actions that are rooted in honesty and ethics. Etymologically derived from the word (Covey, 2013) integer, integrity reflects a clean and intact life. Covey emphasized that integrity is born of humility and the courage to live by universal principles, not human pride. In the context of state civil servants (ASN), integrity means behavior consistent with organizational values, norms, and ethics, being honest with superiors, colleagues, subordinates, and stakeholders, and being responsible for decisions and risks in Permenpan RB No. 60/2020 in the Secretary General of the House of Representatives of the Republic of Indonesia, 2021. The integrity of civil servants is built through internalized moral beliefs, the ability to think and control oneself, mental strength, and moral courage. The process of its construction includes four levels: awareness, understanding, acceptance, and belonging, where integrity ultimately becomes an intrinsic motivation that does not depend on supervision. ASN with integrity shows discipline, loyalty, and dedication, maintains public trust, and avoids conflicts of interest. (Secretary General, 2021).

At the organizational level, employee integrity and institutional integrity strengthen each other through leadership with integrity, merit systems, and anti-corruption mechanisms such as Integrity Zones, Whistleblowing System, and wealth reporting. Integrity development is directed to realize a clean government, free from corruption, collusion, and nepotism, and supports professionalism and credible governance. Integrity, both individual and organizational, is the foundation of trust, effectiveness, and success of the public bureaucracy.

The Challenge of Professionalism, Independence, and Integrity

The challenges of professionalism, independence, and integrity of Indonesia's public apparatus include issues of competence, work ethics, objective attitudes, and rampant corruption. Public administration reform requires the apparatus to function as public servants, but the limited quality of human resources hinders performance, especially in the era of autonomy and decentralization where political dynamics often exceed managerial capacity. Competencies include a combination of knowledge, skills, values, and attitudes that are measurable through performance; distinguish high-achieving employees from the average one. The State Civil Apparatus (ASN) is required to have integrity, neutrality, professionalism, free of KKN, and managed based on merit principles, but the management practices of ASN are still not fully in line with good governance. Work ethics demands individual morality, the principles of fairness, honesty, and responsible decision-making. Objective attitudes play a role in guiding behavior through cognitive, affective, and behavioral components; can change through stimulus-response, social change, cognitive consistency, and self-perception.

Corruption is a serious threat to democracy, justice, and public trust. The 2023 CPI puts Indonesia at a score of 34 (ranked 115), showing stagnation and declining effectiveness in the eradication of corruption. Weak law enforcement, lack of transparency, high-cost politics, and weak judiciary exacerbate the situation. Transparency International's recommendations include: ensuring elections with integrity; strengthening the independent judiciary; improving the fair business climate; and protect civil liberties. The KPK through the 2023 Integrity Assessment Survey emphasized the importance of synergy in prevention, enforcement, and anti-corruption education. The enforcement of the Corruption Law, including the gratuity and bribery articles, is a pillar of law. Collective efforts across sectors and strengthening good governance are the keys to upholding the professionalism, independence, and integrity of public apparatus. (Sustain, 2024).

Governance Sound governance

Sound Governance was born as a strengthening as well as a correction to the concept of Good Governance which has been emphasizing the three main pillars of government, markets, and civil society. Sound Governance adds to the fourth pillar, namely international or suprastate actors which include multilateral organizations, donor agencies, and global powers Farazmand, 2004. This approach is more comprehensive because it is not only oriented towards efficiency and market mechanisms such as New Public Management, but also balances local values, international norms, and public interests in an inclusive manner. This concept emphasizes the dimensions of processes, structure, cognition-values, constitution, organization, performance management, policies, sectors, international power, as well as ethics, accountability, and transparency. All dimensions work dynamically to ensure the governance of a country that is healthy, responsive, and adaptive to global challenges. Sound Governance requires collaboration across actors: the state as the holder of explanatory authority (e.g. BPK RI), the private sector, civil society, and global powers. BPK RI, which has examinative authority outside the political triad, plays an important role in ensuring transparency and accountability in state financial management. (Sudarmo, 2021) (Prabhawa & Prasojo, 2021) (Farazmand, 2004) (BPK RI, 2019).

This approach also respects the cultural diversity of bureaucracy and emphasizes alignment between local norms and global rules. By placing ethics, accountability, and transparency as the main pillars, Sound Governance not only maintains the legitimacy of public institutions but also strengthens the government's capacity to adapt to globalization, making it relevant to strengthen the professionalism, independence, and integrity of state audit institutions in encouraging credible and sustainable governance.

Dynamic Governance

Dynamic Governance emphasizes the capacity of governments to think ahead, review, and learn across borders to keep policies relevant in the midst of rapid change. Formulate three core abilities: thinking ahead, namely catching the first signs of change and setting a vision; Thinking Again, evaluating existing policies for performance improvement; and Thinking Across, benchmarking and learning from the experiences of others to introduce new ideas and innovations. These capabilities do not arise spontaneously, but are built through a process of learning and visionary leadership. In Indonesia, after the 1998 reforms, decentralization and democratization made room for transparency and accountability, but corruption, collusion, and nepotism remained serious challenges. Corruption creates (Neo & Chen, 2007) (Kasim et al., 2015) a high cost economy, widens social inequality, and reduces competitiveness. To break this vicious circle, transformational leadership with integrity is needed, accompanied by legal reforms (e.g. the principle of reverse proof), the implementation of the merit system in the bureaucracy, and education reforms to produce adaptive knowledge workers.

Dynamic governance demands innovative public policies, not just gradual reforms, as well as an organizational culture that encourages continuous learning. Singapore's experience demonstrates the importance of the foundations of values, beliefs and attitudes that foster institutional adaptive capabilities. For BPK RI, the implementation of dynamic capabilities can be seen in the examination of the implementation of the Sustainable Development Goals (SDGs), emphasizing the important role of agile and responsive governance to maintain the professionalism and integrity of state audit institutions in the midst of the complexity of national and global challenges.

Open Government

Open Government (OG) is a governance approach that emphasizes transparency, participation, accountability, and collaboration in the governance process. M. Afandi & Afandi, 2018 Transparency is realized through the disclosure of public information, from plans to policy realization, systematic presentation of budget data, and ease of access for citizens to assess government performance. Access to information, accountability of public officials, citizen participation, corruption prevention, and the use of digital technology are the main pillars of transparency. Public participation is the foundation of an inclusive democracy. Arnstein through the "participation ladder" emphasizes the importance of tangible citizen engagement, while Bingham and O'Leary highlight (Afandi, 2024) (Afandi, 2024) collaborative governance partnerships between government and civil society. A real example is implemented through the IREKIA platform in the Basque Country which allows the public to give direct input to policies. In a global context, the (Eusko, 2010) Open Government Partnership (OGP) movement was formed in 2011 to promote openness and integrity. The OGP highlights ten policy areas, such as anti-corruption, fiscal openness, civic space, digital governance, and social justice. Indonesia is one of the founders of the OGP and has implemented five National Action Plans with 152 policies, in line with (Afandi, 2024) the Sustainable Development Goals (SDGs), especially goal 16 (peace, justice, and strong institutions).

In Indonesia, the Open Government Indonesia (OGI) initiative encourages transparency and innovation in public services through government-community collaboration. A number of regions such as Bojonegoro are examples of best practices in the use of integrated complaint technology. BPK RI has also begun to implement the OG principle in the management of audit data and public information disclosure, although it still faces internal challenges such as data misuse and technological infrastructure gaps. By integrating information disclosure, community participation, and cross-sector collaboration, Open Government strengthens public trust, encourages accountability, and becomes an important pillar in building an adaptive and integrity government in the digital era.

Previous Research

Research on the professionalism and independence of the Audit Board (BPK RI) has been conducted by many academics, especially in relation to the role of state audit institutions in maintaining accountability, transparency, and corruption prevention. Several previous studies have shown that BPK RI still faces major challenges in building public trust, strengthening independence, and maintaining institutional integrity. However, these studies generally still emphasize the classical approach of good governance, or on the aspects of professionalism and transparency in the normative scope. For example, the study emphasizes that the professionalism of auditors is the main requirement in maintaining the integrity of BPK RI. However, the case of Operation Capture Hand (OTT) shows that there are still serious problems in practice. This research focuses on the relationship between professionalism and public trust, but has not entered into a broader theoretical framework regarding modern governance innovations such as Maharini et al (2019) dynamic governance or open government.

Heriyanto Noas sees BPK RI from the perspective of transparency and accountability with a normative legal approach. The results of his research confirm the importance of BPK RI playing a role in realizing (2015) good governance. However, this normative framework emphasizes more on rules and legal compliance, not yet discussing in depth how the adaptive and innovative capacity of institutions is needed in the face of rapid political and technological change. Research on the procurement of goods and services highlights the issue of integrity and efficiency. The focus is narrower on procurement regulations, while the strategic aspect of how BPK RI is able to strengthen overall governance has not been discussed. emphasizing the implementation of Jatmiko (2013) Rahayuningsih et al (2024) good governance principles at BPK RI Gorontalo. This study found that accountability and transparency practices are doing well, but there are still weaknesses in public information disclosure. Again, this research is still limited to classical good governance.

The study actually highlights institutional aspects, especially regulatory weaknesses in the selection process of BPK members. This is important, because professionalism is difficult to realize if it is not strengthened from an institutional perspective. However, the focus of this research is more on legal and institutional aspects, not yet related to the concept of adaptive governance such as Pahlemy (2024) dynamic governance. affirmed the existence of BPK RI in filtering corruption crimes, despite facing limited time, human resources, and data access. Efforts through the E-Audit program are a positive step, but again this research is more descriptive and operational, not yet offering a new conceptual framework. has tried to assess the integrity of BPK RI within the framework of Munir (2015) Prabhawa & Prasojo (2021) sound governance. Their findings show that there are constraints on quality, consistency, and limited human resources. This opens up the space that sound governance alone is not enough to answer the issue of integrity and independence.

Other research, such as , has indeed compared three governance concepts (Andhika (2017) sound governance, dynamic governance, and open government). However, the research only stops at conceptual and comparative analysis, and has not tested or directly applied the three concepts to state audit institutions such as BPK RI.

From the above explanation, it is clear that the majority of previous research still focused on:

1. The professionalism of auditors in the context of public trust.
2. Transparency and accountability based on good governance.
3. Institutional regulation. Meanwhile, the study space that integrates the three modern frameworks of sound governance, dynamic governance, and open government in looking at the role of bpk ri against corruption is still very limited.

METHODOLOGY

This research uses a qualitative approach because it aims to understand in depth the phenomenon of professionalism of the Audit Board of the Republic of Indonesia (BPK RI Central) in fighting corruption through the application of sound governance, dynamic governance, and open government. According to Denzin and Lincoln 1985, qualitative research allows researchers to explore broad structures, order, and patterns within a group of participants. This approach not only generates descriptive data, but also facilitates an explicit understanding of the processes, beliefs, and behaviors of the actors involved. Thus, qualitative research is relevant to explore the organizational functionalities, internal working relationships, and external activities of BPK RI, which cannot be revealed through quantitative methods. In addition, this study applies an exploratory case study design (multiple case study) to find patterns, formulate new propositions, and develop a conceptual framework for governance with integrity. (Basri Bado, 2022).

Research Places and Informants

The location of the research was determined at the Central BPK RI office, DKI Jakarta Province, as well as several external locations where the key informants were located. Referring to Lincoln and Guba 1985, the context of qualitative research is critical so that the selection of informants is carried out by purposive sampling selecting participants who have experience and knowledge relevant to the phenomenon being studied. This technique ensures that the data collected is in-depth and interconnected. The informants consisted of 16 key internal informants of BPK RI, 4 representatives of external organizations, and 2 people from the general public. From within BPK RI, informants include strategic units, including: Secretariat General (Bureau of the Leadership Secretariat, Bureau of Public Relations and International Cooperation, Bureau of Human Resources, Bureau of Finance, Bureau of Information Technology, General Bureau, Bureau of Organization and Governance), Implementing Unit of Supporting Tasks (Inspectorate General; State Financial Audit Education and Training Agency; PKN Planning, Evaluation and Policy Agency; PKN Legal Development and Development Agency), Expert Staff (Central Government Finance; Regional Government Finance; Risk Management Field; Sectors of SOEs/BUMDs and Separated State/Regional Assets; Environment and Sustainable Development Sector), as well as the Audit Task Implementation Unit (DJPKN I–VIII and DJPKN Investigation). (Basri Bado, 2022).

Meanwhile, external informants include: academics/public administration experts (Lecturer Udayana), anti-corruption activists (ICW Jakarta researchers), open government activists (Tempo Jakarta journalists), parties who have been audited by BPK RI (employees of the Director General of Taxes), and the general public as recipients of the audit impact. This election is intended to obtain diverse perspectives on the professionalism, independence, and integrity of BPK RI.

Research Time and Focus

The research was carried out from March 2025 to May 2026, after the proposal exam was completed. The focus of the research includes: (1) the professionalism of BPK RI in carrying out state financial supervision related to the eradication of corruption; (2) challenges in maintaining professionalism, independence, and integrity in the midst of political dynamics and government policies; and (3) the contribution of the implementation of sound governance, dynamic governance, and open government to strengthening the professionalism and integrity of BPK RI.

Data Collection Techniques

Referring to , data collection is a strategic step to obtain valid and reliable data. Three main techniques are used: Sugiyono (2017).

1. Observation, which is direct observation at the BPK RI office to identify supervisory practices, work processes, and organizational culture.
2. In-depth interviews, using semi-structured guidelines to dig up information on supervisory strategies, governance implementation, and corruption prevention efforts.
3. Documentation, including analysis of policy documents, audit reports, regulations, and official publications related to BPK RI's governance and audit practices.

Data Validity

To guarantee the validity of the findings, triangulation of sources, techniques, and times was used Lincoln & Guba, 1985. Source triangulation is carried out by comparing data from various informants; triangulation techniques through data checking with interview, observation, and documentation methods; Meanwhile, time triangulation is carried out by collecting data at different times to ensure the consistency of information. (Basri Bado, 2022).

Data Analysis Techniques

Data analysis follows the Miles and Huberman model which includes: (a) data reduction, which is the process of selecting and simplifying data from the beginning of the study; (b) presentation of data in the form of narrative or visuals to facilitate interpretation; and (c) conclusion drawn/verification, where the initial conclusion is verified with consistent evidence through (Scott, 2017) member checking to the informant. The analysis process takes place continuously from pre-field to the writing of the results, so as to produce credible conclusions and answer the formulation of the research problem.

RESEARCH RESULT AND DISCUSSION

The Audit Board of the Republic of Indonesia (BPK RI) needs the implementation of three pillars of governance to maintain professionalism and strengthen its role in eradicating corruption: sound governance, dynamic governance, and open government. Sound governance emphasizes sound governance through strengthening processes, management, values, and ethics. BPK needs to expand audit training to the field of forensics and the use of artificial intelligence (AI) so that fraud detection is earlier. The imbalance of the reward and sanctions system lowers motivation, while indecisive leadership and weak anonymity protections in (Farazmand, 2004) the Whistleblowing System (WBS) threaten the legitimacy of the institution. In the framework of dynamic governance, BPK must develop thinking ahead, thinking again, and thinking capabilities (Neo & Chen, 2007). This includes training in digital auditing and big data analytics, internal policy evaluation, as well as international collaboration. However, political resistance and weak legal protections for whistleblowers still hinder policy adaptation and a culture of integrity. Open government demands transparency, public participation, and collaboration. BPK has opened access to information through IHPS and e-PPID as well as the "BPK Listening" forum, but (Barack Obama, 2009; Mila Gascó-Hernández, 2014) whistleblower protection has not been optimal and system differences between institutions hinder collaboration. The integration of these three pillars will strengthen independence, accountability, and public trust in BPK RI. The following are the findings between the three theories found by the researchers:

1. Sound Governance (Farazmand, 2004).
   a. Dimensions of process, management and performance: Auditor training is still general; It is necessary to strengthen materials such as forensic audits and the use of AI so that fraud detection is carried out earlier.
   b. Dimensions of cognition and values: The reward–punishment imbalance reduces motivation and has the potential to undermine a culture of integrity.
   c. Structural, organizational & institutional dimensions: Indecisive leadership lowers the legitimacy of the institution.
   d. Ethics, accountability and transparency dimensions: The Whistleblowing System (WBS) has not provided adequate protection for anonymous, undermining the early detection of corruption.

2. Dynamic Governance (Neo & Chen, 2007).
   a. Capabilities: It is necessary to strengthen the ability to think ahead, think again, and think across through digital audit training, big data analytics, and international benchmarking.
   b. Change: Adaptive policies such as digitizing audits and strengthening WBS have been implemented, but political resistance and legal protection of whistleblowers are still weak.

   c. Culture: The culture of integrity is often tested by political pressure, threats of bribery, and intimidation, even though normatively the BPK emphasizes professional ethics.

3. Open Government (Barack Obama, 2009; Mila Gascó-Hernández, 2014).
   a. Transparency: The publication of the IHPS, audit summary, and e-PPID shows openness; But sensitive information is limited by political and security factors.
   b. Public participation: Complaint channels and forums for "BPK Listening" exist, but public trust is weak due to inadequate whistleblower protection.
   c. Collaboration: BPK collaborates with national APH (Police, Prosecutor's Office, KPK) and international forums (ASEANSAI, ASOSAI, INTOSAI) for benchmarking, despite the constraints of different systems and technological readiness.

Sound Governance: The Foundation of Healthy and Integrity Governance

Sound governance emphasizes sound governance through the integration of various dimensions ranging from processes, structures, cognition and values, constitutions, organizations and institutions, management and performance, policies, sectors, international power, to ethics, accountability, and transparency. In the context of BPK RI, these dimensions are seen through policies, procedures, and values that maintain the quality of audits and institutional integrity. The research found that strengthening auditor capacity through training is still general and needs to be expanded to the fields of investigative auditing, forensics, and the use of Artificial Intelligence (AI).

Without these technical competencies, the ability to detect indications of fraud or financial abuse early on will be limited. Modernization of the curriculum and training is an urgent step to increase the effectiveness of the examination process. In addition, the imbalance between rewards and punishments poses a risk of decreased employee motivation. Strict punishments have been applied, such as temporary or permanent dismissal sanctions, but the absence of positive incentives has the potential to create a repressive work atmosphere. A balanced performance management system between rewards and sanctions is necessary to build a sustainable culture of integrity.

From the leadership side, the research emphasizes the importance of firmness in enforcing rules. The absence of firm action due to conflict-of-interest factors or permissive organizational culture can damage the image of BPK in the eyes of the public. Although the principle of presumption of innocence is still upheld, delays in the enforcement of discipline can give rise to bad precedents that erode the deterrent effect and public trust. The effectiveness of the Whistleblowing System (WBS) is also in the spotlight. Anonymous protection for whistleblowers is an absolute requirement for public participation in disclosure of violations to be ensured. Without this guarantee, early detection of corruption will be weakened and the credibility of the institution can be eroded. At the structural and policy level, the digitization of audits through systems such as

BIDICS, SiAP, SIKAD, SIPTL, and e-Audit reflects the application of the principles of accountability and layered quality control. This effort maintains objectivity, prevents manipulation, and ensures audit quality. However, obstacles arise due to uneven data quality and limited infrastructure in other agencies, so that national integration is not optimal.

Overall, sound governance demands the integration of the dimensions of process, management, structure, leadership, and ethics. The application of these principles will improve the professionalism of auditors, strengthen corruption prevention, and build public trust. Although some dimensions such as constitutions, sectors, and international powers are not revealed much in empirical data, their relevance remains theoretically important and contributes indirectly to the professionalism of the CPC.

Dynamic Governance: Adaptive Capabilities and Learning Culture

Dynamic governance emphasizes adaptability through three capabilities: thinking ahead, thinking again, and thinking across. Other elements include change (adaptive policy) and culture (culture of learning and innovation). In the context of BPK, the research emphasizes the need to think ahead through digital forensic training, big data analytics, and the use of AI so that auditors are able to anticipate new modes of corruption. Thinking again appears in the courage to evaluate the weaknesses of internal governance, such as the discourse of transferring supervisory functions to the Inspectorate General. Meanwhile, thinking across can be seen from international collaboration through ASEANSAI, ASOSAI, INTOSAI, and cooperation with the International Anti-Corruption Academy (IACA), although domestic coordination is still constrained by differences in digital systems and infrastructure.

In the element of change, BPK has developed adaptive policies through progressive training programs and the implementation of audit digitization. However, this adaptation is often hampered by political resistance, limited resources, and weak legal protections for whistleblowers, so the effectiveness of adaptive policies has not been fully achieved. In the element of culture, BPK emphasizes the value of ethics and integrity as the foundation of institutional culture. However, political pressure, threats of bribes, and the political process in the election of BPK leaders through the House of Representatives of the Republic of Indonesia often test the consistency of these values. Although normatively the institutional culture is directed towards professionalism, the practice faces great challenges in maintaining integrity.

Thus, BPK's success in the framework of dynamic governance is highly dependent on the synergy of auditor capabilities, adaptive policies, and institutional culture. These three must be strengthened so that BPK is able to adapt to the dynamics of corruption and technological developments, while maintaining public trust.

Open Government: Transparency, Participation, and Collaboration

Open government emphasizes the principles of transparency, public participation, accountability, and cross-sector collaboration. BPK RI has shown significant progress in these three pillars. In terms of transparency, BPK publishes an Overview of Semester Audit Results (IHPS), a summary of audit results, and provides access to e-PPID so that the public can monitor audit performance. However, a dilemma arises when sensitive audit information intersects with the country's political or security interests. Full openness is sometimes limited in order to maintain the stability and accuracy of evidence-based messages. In the pillar of participation, BPK opens a public complaint channel, holds a "BPK Listen" forum, and involves the public in the audit process. However, the effectiveness of public participation is still limited because the Whistleblowing System has not adequately guaranteed anonymous protection, so the public is hesitant to report suspected fraud.

Meanwhile, the pillars of collaboration are reflected in BPK's partnership with law enforcement officials (Police, Prosecutor's Office, KPK) and active participation in international forums such as ASEANSAI, ASOSAI, and INTOSAI. This collaboration enhances the legitimacy of the institution and enables the adoption of international best practices. However, its effectiveness is still constrained by differences in systems, procedures, and technological readiness between institutions. The success of open government at the BPK shows important progress in transparency and collaboration, but the slow consistency of internal legal case resolution can erode public trust. Information disclosure must be accompanied by legal firmness so that the public still believes in the institution's accountability commitment.

Political Challenges, Reputation, and Global Pressures

BPK RI faces great challenges in maintaining professionalism, independence, and integrity amid political dynamics and global pressure. The political process in the election of BPK leaders through the House of Representatives of the Republic of Indonesia opens up the potential for conflicts of interest and bargaining of structural positions, which can weaken the institution's non-partisan principles. The threat of bribery, intimidation, and political intervention increases the risk of erosion of auditor ethics (erosion in audit ethics risk is a metaphor to describe the gradual and subtle process of degradation or erosion of an auditor's ethical values and professionalism). In terms of internal governance, although the Public Relations, Setpim, and IT Bureaus strive to maintain the credibility of public communication and data integrity, limited resources and unevenness in digital infrastructure are obstacles. The proposal to strengthen the role of the Inspectorate General emerged in response to the weakness of the supervisory function. In addition, the delay in resolving legal cases related to employees is a serious threat to the legitimacy of the BPK. Public trust is difficult to maintain if negative issues are exposed faster than the positive achievements of the institution. This confirms that BPK's professionalism does not only depend on the technical aspects of audits, but also on institutional firmness in upholding ethics and laws.

Strengthening Government (Sangga Negara)

The novelty in this study is that this research not only adopts three modern governance concepts, but also offers recommendations for theoretical concepts which are the results of analysis of research findings in the field, both the results of interviews with informants and document analysis, namely Strengthening Government (Sangga Negara). This concept emphasizes that strengthening government must not stop at structural and regulatory aspects, but must also touch on the dimensions of values, legitimacy, and the adaptive ability of institutions in dealing with change. Strengthening government (Sangga Negara) emphasizes three main pillars: (1) reinforcement, namely structural and functional institutional strengthening; (2) affirmation, namely the affirmation of professionalism, integrity, and independence; and (3) corroboration, namely strengthening public legitimacy/proof through transparency and community involvement. By linking Strengthening government (Sangga Negara) in the context of BPK RI, this research offers a richer theoretical contribution. First, this study fills the gap from previous studies that are still partial, by integrating three modern governance frameworks and new theories. Second, practically this research provides a more strategic policy direction for BPK RI to not only rely on normative good governance, but also to strengthen organizational strength and in the international arena (sound governance), develop adaptive capacity (dynamic governance), build openness (open government), and thirdly strengthen institutional foundations and public legitimacy through the theory of Strengthening government (State Sangg). This novelty also has great significance for the Sustainable Development Goals (SDGs). This research is relevant to SDGs 16 (Peace, Justice, and Strong Institutions), because it strengthens public institutions to be more transparent, accountable, and with integrity. In addition, this research is also related to SDGs 17 (Partnerships for the Goals), through the involvement of the community, academics, and other institutions in strengthening the accountability of BPK RI.

Thus, this study offers a new perspective in the study of state audit bodies. Not only assessing BPK RI from the lens of professionalism and independence, but also proposing a new, more comprehensive theoretical framework to strengthen state institutions in fighting corruption and realizing clean, adaptive, and sustainable governance.

CONCLUSIONS AND RECOMMENDATIONS

The integration of Sound Governance, Dynamic Governance, and Open Government shows that BPK RI's professionalism in fighting corruption requires synergy between formal procedures, capability modernization, adaptive culture, and transparent, participatory, and collaborative governance. BPK has shown significant progress through audit digitization, multi-layered quality control, international collaboration, and public information disclosure. Auditors also begin to act as agents of change, producing evidence-based recommendations that encourage improved governance of audit entities. However, internal and external challenges remain significant: training that is still common, an imbalance in reward punishment, weak whistleblower protections, and political interventions that test the independence and integrity of institutions. The delay in the resolution of legal cases further emphasizes the need for strict enforcement of ethics. Thus, even though the foundation of BPK RI's professionalism has been firmly established, strengthening the culture of integrity, strengthening regulations, and consistency of legal firmness is still needed so that corruption-free governance can be realized in a sustainable manner and recognized both nationally and internationally.

This research recommendation emphasizes the importance of strengthening the institutional capacity and governance of BPK RI so that professionalism, independence, and integrity can be sustainable.

1. First, BPK needs to strengthen the technical training curriculum, especially investigative audits, forensic audits, and the use of artificial intelligence (AI) for risk analysis and balance the reward and punishment system to create a healthy professional climate. International cooperation with Supreme Audit Institutions (SAI) is an important means of adopting best practices.
2. The mindset of thinking ahead, thinking again, and thinking across must be institutionalized through cross-sector forums and international collaboration. Organizational culture reform must foster the courage to report irregularities with effective protection for whistleblowers. Consistent bureaucratic reform is needed so that the principle of dynamic governance is not hampered by corruption and nepotism.
3. BPK needs to expand channels of transparency and public participation through digital platforms and dialogue forums such as "BPK Listens". The principle of prudential transparency must be applied so that information disclosure remains proportionate and does not cause distortion, accompanied by periodic evaluations to ensure contribution to accountability.
4. As a theoretical contribution, the concept of Sangga Negara (Strengthening Government) was proposed with three foundations: (1) Reinforcement, strengthening of human resources, processes, and technology to close the weaknesses of sound governance; (2) Affirmation, the affirmation of public ethical values to overcome the limitations of open government that tend to be symbolic; and (3) Corroboration, continuous data-based validation and public evaluation to increase the effectiveness of openness.

ADVANCED RESEARCH

The results of this research are expected to contribute to the development of science in the future that focuses on the discussion of governance. For the next researcher, it is hoped that it can provide the development of thoughts and research again in depth on the studies obtained by the researcher in the research process that has been carried out, as for the development of thought needed in the future, namely:

1. Strengthening Study Methods and Focus
   Researchers are then advised to use a mixed methods approach or comparative studies between Supreme Audit Institutions (SAI) to examine the effectiveness of technical training (investigative audits, forensic audits, use of AI), reward and punishment systems, and whistleblower protection as a strategic instrument of the BPK in fighting corruption as well as strengthening the professionalism of auditors.
2. Testing and Theory Development
   The recommendation of the concept of the theory of Sangga Negara (Strengthening government) with its three foundations (Reinforcement, Affirmation, Corroboration) needs to be tested empirically in the context of corruption eradication, both in the BPK and other public institutions. Future research can also compare this concept with other governance theories (Sound governance, Dynamic governance, Open government) to see the extent to which the integration of the theory can support sustainable anti-corruption efforts.
3. Digital Governance Transformation and Public Legitimacy
   The next research agenda needs to examine the role of GovTech, AI, and big data in strengthening transparency, accountability, and early detection of corruption, as well as evaluating BPK's public communication strategy to maintain a balance between information disclosure and prudence, so that the legitimacy of the institution is maintained in efforts to fight corruption.

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