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UNDP

Micro-Assessment

Ministry of Forestry

Republic of Indonesia

KAP Kuncara Budi Santosa and Partners

Jakarta

April 2025

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Micro Assessment Report

Ministry of Forestry Republic of Indonesia
Commissioned by UNDP

Kuncara Budi Santosa and Partners Public Accounting Firm

11 April 2025

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1. Background, Scope, and Methodology

Background

The micro assessment is part of the Harmonized Approach to Cash Transfers (HACT) Framework requirements. The HACT framework represents a common operational framework for UN agencies' transfer of cash to Government and non-governmental Implementing Partner.

The micro-assessment assesses the Implementing Partner's control framework. It results in a risk rating (low, moderate, significant, or high). The overall risk rating is used by the UN agencies, along with other available information (e.g., history of engagement with the agency and previous assurance results), to determine the type and frequency of assurance activities as per each agency's guideline and can be taken into consideration when selecting the appropriate cash transfer modality for an IP.

Scope

The micro-assessment provides an overall assessment of the Implementing Partner's programme, financial and operations management policies, procedures, systems, and internal controls. It includes:

- A review of the IP legal status, governance structures, and financial viability; program management, organizational structure and staffing, accounting policies and procedures, fixed assets and inventory, financial reporting and monitoring, and procurement;
- A focus on compliance with policies, procedures, regulations, and institutional arrangements that are issued both by the Government and the Implementing Partner.

It takes into account the results of any previous micro assessments conducted of the Implementing Partner.

Methodology

We (Kuncara Budi Santosa and Partners Public Accounting Firm) performed the micro-assessment from 19 February 2025 at Ministry of Forestry Republic of Indonesia.

Through discussion with the management of Ministry of Forestry Republic of Indonesia, observation, and walk-through tests of transactions, we have assessed the Ministry of Forestry Republic of Indonesia and the related internal control system with an emphasis on:

- The effectiveness of the systems in providing the Ministry of Forestry Republic of Indonesia management with accurate and timely information for the management of funds and assets in accordance with the work plan and agreements with the United Nations agencies;
- The general effectiveness of the internal control system in protecting the assets and resources of Ministry of Forestry Republic of Indonesia.

We discussed the micro assessment results with the UN agency personnel and Ministry of Forestry Republic of Indonesia or the Implementing Partner (IP) prior to finalizing the report. The list of people met and interviewed during the micro-assessment is set out in Annex IV.

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2. Partner Summary Information

Organisation	**Ministry of Forestry**				
Location	**Manggala Wanabakti Building Block IV floor 4, Jl. Gatot Subroto - Senayan - Jakarta**				
Organisation					
	Organisation type	Government entity			
	Key financial data for last three years as at financial year end:	**2024**	**2023**	**2022**	
	Income (approx. in US$)	$517,805,930	-	-	
	Expenditure (approx. in US$)	$485,906,222	-	-	
	Income less expenditure (approx. in US$)	$31,899,708	-	-	
	Net assets	$1,092,155,959	-	-	
	Number of physical offices in the country	222			
People					
	Current number of employees	19,650			
Activities					
	Nature of activities	The Ministry is responsible for managing and conserving that nation's forests.			
	Locations of activities				
	Amount of UN funding by agency in last three years by agency:	**2024**	**2023**	**2022**	
	FAO	-	-	-	
	UN Women	-	-	-	
	UNDP	-	-	-	
	UNFPA	-	-	-	
	UNICEF	-	-	-	
	WHO	-	-	-	
	Other - please specify	-	-	-	
	Total	**-**	**-**	**-**	
Systems					
	Accounting system used (software, Excel, manual)	The Ministry of Forestry, as a government entity, utilizes a computerized accounting system called SAKTI (Institutional Financial Application System)			
	HR system used	Management Information System - ANJAB (*Analisis Jabatan*)			
	Fixed asset system used	Fixed Assets data are managed through the Institutional Financial Application System (SAKTI) and the Asset Management Information System (SIMAN)			
	Inventory system used	Inventory data are managed through the Institutional Financial Application System (SAKTI) and the Asset Management Information System (SIMAN)			
Who is primarily responsible for the following functions					
		The entity under review	**Head office / associated body**	**Outsourced to third party**	**Not performed**
	Accounting				
	Recording transactions	✓			
	Approving payments	✓			
	Making payments	✓			
	HR				
	Recruitment	✓			
	Training / development	✓			
	Issuing policies and procedures	✓			
	Procurement				
	Tender / request for services	✓			
	Bid analysis and contract award	✓			
	Contract management	✓			
	Volume of procurement undertaken in year	$39,857,425			
	Number of procurement contracts / awards by size	12,070 packages of procurement through providers and 21,567 packages of force account procurement			

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3. Summary of Risk Assessment Results

The scope and constraints related to the inherent risk can be explained as follows:

- We have restricted our assessment mainly for the project supported by UNDP funds. The other project activities undertaken by IP were verified on a test check basis.
- We have not visited any branch offices or project sites of the IP during the assessment exercise. Our observations about the branch offices and projects are based on the available information, records, reports, and representations provided to us by IP officials.
- We have conducted the assessment in accordance with generally accepted auditing principles.
- We have limited the work to the "Terms of Reference" that have been provided by UNDP.
- Our review is limited to the records/documents produced before us by the IP. While conducting the micro-assessment, we assumed all signatures' genuineness and the authenticity of all original documents. We have not independently verified the correctness or authenticity of the same.
- The working papers, prepared in conjunction with the work, are the Firm property, constitute confidential and proprietary information, and be retained by KAP Kuncara Budi Santosa according to the Firm's policies and procedures.
- In the course of our assessment, we were provided with both written and verbal information, which we accepted as accurate. Nothing has come to our attention to reason a belief that the facts and data set forth in this report are not true or correct. Therefore, we assume no responsibility for information furnished by the Implementing Partner's officials and believe it to be reliable.
- This assessment exercise is only a broad evaluation and not an audit. We are not rendering an opinion as to whether the grantor should initiate funding to the Implementing Partner.
- We have no responsibility to update the report for events and circumstances occurring after the report's date.
- Our review is not binding on any authority or court. Hence, no assurance is given that a position contrary to the opinions expressed herein will not be asserted by any authority and/ or sustained by an appellate authority or a Court of Law.
- We understand that the report will solely be used for the UN agencies and will not be used for any other purpose disclosed or made available to any other party or referred to in any other document without our prior written consent.

The table below summarizes the results and main internal control gaps found during the application of the micro-assessment questionnaire (in Annex I). Detailed findings and recommendations are set out in section 4 below.

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Tested Subject Area	Risk Assessment*	Brief Justification for Rating (main internal control gaps)
A. Organisation	Moderate	The overall risk has been assessed as moderate. The internal control gap noticed based on micro-assessment questionnaire is given below. An internet search indicates there has been an investigation into alleged corruption in the management of palm oil plantations and the palm oil industry for the period 2005–2024. According to the interview, the Attorney General's Office (*Kejaksaan Agung*) is currently managing the case, and this will not impact the activities or programs specifically of the Directorate General of Forestry Law Enforcement (*Direktorat Jenderal Penegakkan Hukum Kehutanan*). There's no written statement obtained from the Ministry stating that there is no impact on the activities or programs carried out by the Ministry.
B. People and Behaviours	Moderate	The overall risk has been assessed as moderate. The internal control gap noticed based on micro-assessment questionnaire is given below. According to the State Civil Apparatus Law (*Undang-Undang Aparatur Sipil Negara*/ASN) and Government Regulation (*Peraturan Pemerintah*/PP) No. 49 of 2018 concerning Management of Government Employees with Work Agreements, the entire profession for Civil Servants (*Pegawai Negeri Sipil*/PNS) and Government Employees with Work Agreements (*Pegawai Pemerintah dengan Perjanjian Kerja*/PPPK) who work in government agencies is referred to as State Civil Apparatus (ASN). While human resource policies and manuals are available, covering key areas such as the recruitment and employment of the State Civil Apparatus, there are currently no manuals or regulations in place for hiring positions outside of civil servants within the Ministry. This includes roles such as experts (*tenaga ahli*) and staff for donor-funded projects.
C. Activities	Low	There is no internal control gaps noticed based on micro assessment questionnaire. The overall risk has been assessed as low. The Ministry of Forestry adheres to the Regulation of the Minister of Finance (*Peraturan Menteri Keuangan*/PMK) No. 107 of 2024, which revises Minister of Finance Regulation No. 62 of 2023 on Budget Planning, Implementation, Accounting, and Financial Reporting, to guide the development and management of its work plan.
D. Reporting and Accountability	Low	The overall risk has been assessed as low. The internal control gap noticed based on micro-assessment questionnaire is given below. The Ministry of Forestry, specifically the Directorate General of Forestry Law Enforcement has not previously managed

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Tested Subject Area	Risk Assessment*	Brief Justification for Rating (main internal control gaps)
		donor funds. There are regulations in place regarding the grant accounting system, including the Regulation of the Minister of Finance No. 201 of 2021, which addresses the Grant Accounting System, and the Regulation of the Minister of Finance No. 99 of 2017, which pertains to the Grant Management Administration. However, these regulations do not specify the use of an accounting system and the requirements for donor reports.
E. Assets and Inventory	Low	There is no internal control gaps noticed based on micro assessment questionnaire. The overall risk has been assessed as low. The Ministry of Forestry maintains its states properties (*Barang Milik Negara*/BMN) through the Institutional Financial Application System (SAKTI) and the Asset Management Information System (SIMAN). Management of state properties which includes aspects of securing assets from risks such as theft and misuse is regulated in Government Regulation No. 27 of 2014 concerning Management of State/Regional Property, which has been amended by Government Regulation No. 28 of 2020.
F. Procurement	Low	There is no internal control gaps noticed based on micro assessment questionnaire. The overall risk has been assessed as low. In conducting the procurement process, the Ministry of Forestry follows the guidelines of Presidential Regulation (*Peraturan Presiden*/Perpres) No. 12 of 2021 and the Government Goods/Services Procurement Policy Agency (*Lembaga Kebijakan Pengadaan Barang/Jasa Pemerintah*/LKPP) Regulation No. 11 of 2021 concerning Guidelines for Government Goods/Services Procurement Planning.
G. Sub-partners	N/A	The Ministry of Forestry, specifically the Directorate General of Forestry Law Enforcement does not engage with sub-partners. The overall risk is assessed as low.
H. Systems	Low	The overall risk has been assessed as low. The internal control gaps noticed based on micro-assessment questionnaire are given below. • The Ministry of Forestry, specifically the Directorate General of Forestry Law Enforcement has not previously managed donor funds. Currently, supporting documents are not stamped "Paid" or marked with the donor or project name after payment, as the funding source solely comes from the State Budget (APBN). • The regulation in managing donor funds is available which is Regulation of the Minister of Finance No. 99 of

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Tested Subject Area	Risk Assessment*	Brief Justification for Rating (main internal control gaps)
		2017 concerning Grant Management Administration. However, it does not specifically address the policy for allocating shared costs across different projects or donors. It also does not specifically define the requirements for allocating salary costs to projects based on an identifiable proportion of actual costs incurred.
Overall Risk Assessment	**Low**	**Based on the detailed assessment of the micro assessment questionnaire, the overall risk of assessment of the Ministry of Forestry Republic of Indonesia is assessed as "Low".**

**High, Significant, Moderate, Low*

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4. Detailed Internal Control Findings and Recommendations

No.	Description	Recommendation
a.	**Internet Search Shows Investigation into Alleged Corruption in the Management of Palm Oil Plantations** An internet search indicates there has been an investigation into alleged corruption in the management of palm oil plantations and the palm oil industry for the period 2005–2024. According to the interview, the Attorney General's Office (*Kejaksaan Agung*) is currently managing the case, and this will not impact the activities or programs specifically of the Directorate General of Forestry Law Enforcement (*Direktorat Jenderal Penegakkan Hukum Kehutanan*). There's no written statement obtained from the Ministry stating that there is no impact on the activities or programs carried out by the Ministry.	We recommend that the Ministry of Forestry communicate transparently with donors by providing a written letter that assures them there is no impact on the activities or programs conducted by the Ministry. Additionally, we suggest that a signed Integrity Pact be established as a formal commitment to fulfil duties and responsibilities honestly, transparently, and free from corruption, collusion, and nepotism (KKN). **IP Management Response** The on-going investigation is targeting ad hoc team established by the Ministry of Environment and Forestry. Therefore, the investigation does not affect the programs conducted by the Directorate General of Forestry Law Enforcement. The Directorate General of Forestry Law Enforcement has issued an Integrity Pact, which will be updated following organizational restructuring of the Ministry of Forestry.
b.	**There is no Manual or Regulation in Place for Hiring of Experts and Staff for Donor-Funded Projects** While human resource policies and manuals are available, covering key areas such as the recruitment and employment of the State Civil Apparatus, there are currently no manuals or regulations in place for hiring positions outside of civil servants within the Ministry. This includes roles such as experts (*tenaga ahli*) and staff for donor-funded projects.	We recommend the Ministry of Forestry to develop and implement a standardized regulation or manual for the hiring of experts (*tenaga ahli*) and staff for donor-funded projects. The regulation should outline clear recruitment procedures, selection criteria, and contract management to ensure transparency, efficiency, and in specific, alignment with donor requirements. **IP Management Response** The Ministry of Forestry has guidelines on grant implementation, which include a clause on the assignment of experts for donor-funded projects. The remuneration provided refers to the Ministry's standard cost regulations. The Ministry of Forestry has no specific regulation or manuals detailing the hiring procedures for experts and staff in donor-funded projects, as such funds have not been previously managed.
c.	**There are no Specific Regulation Regarding the Use of An Accounting System and the**	We recommend that the Ministry of Forestry establish specific regulations or guidelines for managing donor funds. These should mandate

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No.	Description	Recommendation
	Requirements for Donor Reports There are regulations in place regarding the grant accounting system, including the Regulation of the Minister of Finance No. 201 of 2021, which addresses the Grant Accounting System, and the Regulation of the Minister of Finance No. 99 of 2017, which pertains to the Grant Management Administration. However, these regulations do not specify the use of an accounting system and the requirements for donor reports.	the use of a standardized accounting system and clearly define reporting requirements for donor-funded projects. This regulation should ensure that all donor transactions are systematically recorded, traceable, properly authorized, and compliant with national financial regulations as well as donor agreements. **IP Management Response** As explained in item b, donor funds have not been previously managed. Hence, specific regulations for managing donor funds have not been developed. The Ministry of Forestry follows the Regulation of the Minister of Finance Number 201 of 2021 on Grant Accounting System, which is considered sufficient to ensure systematic grant management. Assets received from donor are recorded in the Institutional Finance Application System (SAKTI) and the Asset Management Information System (SIMAN).
d.	**There is no Procedure for Supporting Documents to be Stamped as "Paid"** The Ministry of Forestry, specifically the Directorate General of Forestry Law Enforcement has not previously managed donor funds. Currently, supporting documents are not stamped "Paid" or marked with the donor or project name after payment, as the funding source solely comes from the State Budget (APBN).	We recommend that the Ministry of Forestry establish specific requirements for all supporting documents to be stamped "Paid" and labelled with the donor's name and project details after payment for future reference when the Ministry finally manages donor funds. This practice will help track fund utilization and strengthen financial documentation. **IP Management Response** The Ministry of Forestry's financial management current practices require supporting documents for payments to be recorded. However, there is no existing requirement to stamp documents as "Paid". The Ministry will review its financial documentation procedures and consider incorporating this requirement for donor-funded project management.
e.	**There is no Specific Regulation Regarding the Provisions for Allocating Shared Costs Across Different Projects or Donors and Requirement for Project Salary Cost** The regulation in managing donor funds is available which is Regulation of the Minister of	We recommend the Ministry of Forestry to develop a related guideline whenever the budget is available to allocate the shared cost for project salary costs and establishes standardized requirements for project salary costs. This policy should ensure transparent, consistent, and accountable cost-sharing mechanisms,

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No.	Description	Recommendation
	Finance No. 99 of 2017 concerning Grant Management Administration. However, it does not specifically address the policy for allocating shared costs across different projects or donors. It also does not specifically define the requirements for allocating salary costs to projects based on an identifiable proportion of actual costs incurred.	preventing duplication or misallocation of funds. Additionally, the regulation should outline allowable salary structures, eligibility criteria, and documentation requirements for project-funded personnel to align with both governmental financial regulations and donor expectations. **IP Management Response** As of now, personnel involved in donor-funded projects are recruited and managed by external party appointed by the donor. Consequently, there are no internal regulations or guidelines for project salary cost-sharing. Should future donor-funded project arrangements involve staffing under the Ministry's management, we will consider establishing guidelines on salary structures and hiring requirement to ensure transparency and accountability.

Assessment and recommendation report is prepared by:

Public Accounting Firm Kuncara Budi Santosa & Partners
License Number: 521/KM.1/2024

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BUDI SANTOSA
& REKAN

M. Kuncara B. S., S.E, Ak, M.M., CA., CPA., BKP., CLI., CRA., CFI
Public Accountant Registration Number AP. 1052
IAPI Registration Number 2198

Jakarta, 11 April 2025

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Annex I. Micro Assessment Questionnaire

						1	2	3	4	
		Guidance	Yes	No	N/A	Low	Moderate	Significant	High	Comments
A. Organisation										
General										
1	**Is the entity in compliance with national registration requirements?**	*If the organisation is a government entity, answer "N/A".* *For NGO / INGO / Other entity types, please record the legal status and date of registration in country.*			✓	✓				The Ministry of Forestry is a government entity established under Presidential Regulation No. 175 of 2024 regarding the Ministry of Forestry.
2	**Does an internet search indicate there have been no known cases of fraud, or other allegations of malpractice, concerning the entity or its staff in the last five years?**	*The search should be performed using terms such as "fraud", "allegations", "abuse", and "criminal".*		✓				✓		An internet search indicates there has been an investigation into alleged corruption in the management of palm oil plantations and the palm oil industry for the period 2005–2024. According to the interview with the Head of PEHKT Section, Secretariat of DG Forestry Law Enforcement, the Attorney General's Office (*Kejaksaan Agung*) is currently managing the case, and this will not impact the activities or programs specifically of the Directorate General of Forestry Law Enforcement (*Direktorat Jenderal Penegakkan Hukum Kehutanan*). (Link: https://www.tempo.co/hukum/modus-korupsi-tata-kelola-sawit-di-klhk-77-orang-telah-diperiksa-1191779) Ref to section 4. Detailed Internal Control Findings and Recommendations.
3	Does management confirm there are no ongoing legal proceedings that are likely materially to impact the organisation or its activities?	*Obtain and file the statement in writing, indicating the name and position of the senior official making it, and the date it was made.*		✓				✓		As explained in item A.2, based on interview, it is confirmed there has been an investigation into alleged corruption in the management of palm oil plantations and the palm oil industry for the period 2005–2024 which currently is being handled by the Attorney General's Office. There's no written statement obtained from the Ministry stating that there is no impact on the activities or programs carried out by the Ministry. Ref to section 4. Detailed Internal Control Findings and Recommendations.

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Annex I. Micro Assessment Questionnaire

						1	2	3	4	
		Guidance	Yes	No	N/A	Low	Moderate	Significant	High	Comments
A. Organisation										
Organisational structure and governance										
4	Does the governing body meet on a regular basis and perform sufficient oversight functions?	*The "governing body" may be a management board, committee or similar, and has responsibility for ensuring that the actions of the organisation and its staff meet the stated objectives. Evidence of their involvement should be obtained.*	✓			✓				The governing body meets regularly and provides adequate oversight. Within the Directorate General of Forestry Law Enforcement, meetings are held monthly.
5	Are minutes of oversight meetings maintained, with evidence of action plans and appropriate follow?		✓			✓				Minutes of meetings are documented, including records of action plans and follow-up activities.
6	Is the organisation structured in such a way that enables clear reporting lines and designates particular areas of responsibility?	*Attach the organisation's organogram under Annex III.*	✓			✓				The structure of the Ministry of Forestry clearly defines reporting lines and specific responsibilities.
7	Are there sufficient procedures in place to ensure that activities performed by sub-offices are carried out in accordance with the overall policies of the organisation?	*Sub-offices refer to other physical offices in the same country that form part of the legal entity under review.* *If there are no sub-offices, answer "N/A".*	✓			✓				All sub-offices within the Ministry of Forestry must comply with applicable laws and regulations, as well as the Ministry's general policies. Procedures in place to ensure that activities performed by sub-offices align with the Ministry's overall policies include centralized policy directives, internal reporting mechanism, and regular coordination between the central office and sub-offices. Additionally, these sub-offices are subject to periodic supervision, inspections, and audits conducted by the Inspectorate General (*Inspektorat Jenderal*) and the Audit Board of Indonesia (BPK RI).
8	Are there sufficient procedures in place to ensure that financial transactions initiated by sub-offices are executed and recorded in accordance with the overall policies of the organisation?	*If there are no sub-offices, answer "N/A".*	✓			✓				As described in item A.7, sub-offices must also adhere to the applicable financial management regulations within the Ministry, specifically Regulation of the Minister of Finance (*Peraturan Menteri Keuangan*/PMK) Number 107 of 2024, which revises Minister of Finance Regulation Number 62 of 2023 on Budget Planning, Implementation, Accounting, and Financial Reporting.

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Annex I. Micro Assessment Questionnaire

						1	2	3	4	
		Guidance	Yes	No	N/A	Low	Moderate	Significant	High	Comments
A.	**Organisation**									
										Financial transactions follow a structures approval process, where expenditures are reviewed and authorized before processing. To maintain accuracy, monthly reconciliations are conducted between sub-offices and the State Treasury Service Office (*Kantor Pelayanan Perbendaharaan Negara*/KPPN). Additionally, the Institutional Financial Application System (SAKTI) is used for recording financial transactions, ensuring proper tracking and consolidation at the central level. These sub-offices are subject to periodic supervision, inspections, and audits conducted by the Inspectorate General (*Inspektorat Jenderal*) and the Audit Board of Indonesia (BPK RI).
9	Does the organisation review the accuracy and completeness of the supporting documentation for transactions incurred by its sub-offices prior to the amounts being consolidated into the central records?	*If there are no sub-offices, answer "N/A".*	✓			✓				Sub-offices as reporting entities must perform monthly reconciliations with the State Treasury Service Office (*Kantor Pelayanan Perbendaharaan Negara*/KPPN) before consolidating into the central records.
	Moderate risk									

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Annex I. Micro Assessment Questionnaire

						1	2	3	4	
		Guidance	Yes	No	N/A	Low	Moderate	Significant	High	Comments
B. People and behaviours										
General										
1	**Is there an HR manual that covers key areas such as recruitment, employment and personnel practices, and which is provided to all staff?**			✓			✓			According to the State Civil Apparatus Law (*Undang-Undang Aparatur Sipil Negara*/ASN) and Government Regulation (*Peraturan Pemerintah*/PP) No. 49 of 2018 concerning Management of Government Employees with Work Agreements, the entire profession for Civil Servants (*Pegawai Negeri Sipil*/PNS) and Government Employees with Work Agreements (*Pegawai Pemerintah dengan Perjanjian Kerja*/PPPK) who work in government agencies is referred to as State Civil Apparatus (ASN). The Ministry of Forestry has a comprehensive set of HR manuals that address key areas such as recruitment, employment, and personnel practices of ASN. These manuals are provided to all ASN. The HR manual is organized in accordance with the applicable regulations from the State Civil Service Agency (*Badan Kepegawaian Negara*/BKN) and the Ministry of State Apparatus Empowerment and Bureaucratic Reform (*Kementerian Pendayaan Aparatur Sipil Negara dan Reformasi Birokrasi*/PAN-RB). However, there are currently no manuals or regulations in place for hiring positions outside of civil servants within the Ministry. This includes roles such as experts (*tenaga ahli*) and staff for donor-funded projects. Ref to section 4. Detailed Internal Control Findings and Recommendations.
Recruitment and retention										
2	Are vacant positions widely advertised?			✓			✓			Each year, Ministry carries out task and function assessments using the Workload Analysis (*Analisis Beban Kerja*/ABK) application. If the analysis indicates the need for additional personnel, a request is submitted to the Employee Bureau and subsequently forwarded to BKN. The recruitment process follows national standards established by

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Annex I. Micro Assessment Questionnaire

						1	2	3	4	
		Guidance	Yes	No	N/A	Low	Moderate	Significant	High	Comments
B. People and behaviours										
										BKN through Civil Servant Candidate (*Calon ASN/CASN*) tests that are widely and digitally communicated in accordance with government regulations. Moreover, there is a Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform Number 15 of 2019 concerning the Filling of High-Leading Positions in the Government in an Open and Competitive Manner (*Pengisian Jabatan Pimpinan Tinggi di Lingkungan Pemerintah Secara Terbuka dan Kompetitif*) that applies principles and avoids practices prohibited in the merit system in every implementation of filling positions. Referring to item B.1, there are currently no manuals or regulations in place for hiring positions outside of civil servants within the Ministry. This includes roles such as experts (*tenaga ahli*) and staff for donor-funded projects. Ref to section 4. Detailed Internal Control Findings and Recommendations.
3	Are the selected candidates appointed to roles in a competitive and transparent way, that is documented and filed?			✓			✓			Selected State Civil Servant candidates are appointed to roles through a competitive and transparent process, which is thoroughly documented and recorded in accordance with the Minister of State Apparatus Empowerment and Bureaucratic Reform Regulation (*Peraturan Menteri* PAN-RB) Number 6 of 2024 regarding the Procurement of State Civil Servants. Referring to item B.1, there are currently no manuals or regulations in place for hiring positions outside of civil servants within the Ministry. This includes roles such as experts (*tenaga ahli*) and staff for donor-funded projects. Ref to section 4. Detailed Internal Control Findings and Recommendations.

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Annex I. Micro Assessment Questionnaire

						1	2	3	4	
		Guidance	Yes	No	N/A	Low	Moderate	Significant	High	Comments
B.	**People and behaviours**									
4	Are background checks performed on potential new recruits, and the results documented and filed?			✓			✓			Background checks performed on potential new state civil servant recruits, in accordance with the Minister of State Apparatus Empowerment and Bureaucratic Reform Regulation (*Peraturan Menteri* PAN-RB) Number 6 of 2024 regarding the Procurement of State Civil Servants, through a set of administrative selection processes and the results are documented and filed. Referring to item B.1, there are currently no manuals or regulations in place for hiring positions outside of civil servants within the Ministry. This includes roles such as experts (*tenaga ahli*) and staff for donor-funded projects. Ref to section 4. Detailed Internal Control Findings and Recommendations.
5	Have key positions been filled throughout the last three years, (or with only limited gaps between new appointments), without evidence of regular turnover of the same positions?	*Key positions include those with management responsibilities, or for important process tasks that cannot be performed by others.*	✓			✓				The Ministry has just been established. A Responsible Person (*Penanggung Jawab/PJ), an Interim (Pelaksana Tugas*/Plt), or an on-Duty (Pelaksana Harian/Plh) is appointed to temporarily assume the role of vacant key during the transition period.
6	Are procedures in place to ensure that, when staff leave employment with the organisation, they are removed from the payroll after receipt of the final salary due, are required to return any equipment belonging to the organisation, and have any access rights to in-house systems terminated?		✓			✓				BKN Regulation No. 3 of 2020 outlines the procedures for the dismissal of civil servants, covering voluntary resignation, retirement, government policy decisions, death, and criminal offenses. Employees who resign will be removed from the payroll after receiving approval from BKN and obtaining a Certificate of Termination of Payment (*Surat Keterangan Penghentian Pembayaran*/SKPP) from the Ministry. They are also required to return all organizational assets, documented through a signed Handover Report (BAST), and terminate their access rights to the internal system.

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Annex I. Micro Assessment Questionnaire

						1	2	3	4	
		Guidance	Yes	No	N/A	Low	Moderate	Significant	High	Comments
B. People and behaviours										
Qualifications and training										
7	**Does the finance team contain a sufficient number of suitably experienced staff, so that team members are competent to perform the tasks assigned to them, and with sufficient segregation of duties?**		✓			✓				The interview indicates that the finance team has an adequate number of qualified personnel capable of effectively carrying out their duties and responsibilities in managing the state budget.
8	Are there sufficient job descriptions for the various roles within the organisation, and the minimum expected qualifications required for each?		✓			✓				Sufficient job descriptions for the various roles within the Ministry and the minimum expected qualification required for each are documented through the Management Information System - ANJAB *(Analisis Jabatan)*.
9	Does the organisation provide sufficient training opportunities to its staff?		✓			✓				Sufficient training opportunities are provided to the staff based on annual competency development analysis *(analisis pengembangan kompetensi)*.
Practices										
10	**Does the organisation have a clear set of policies concerning the expected conduct of its staff, and procedures to follow up on allegations of misconduct?**	*Such policies should cover areas such as the prevention of violence, intimidation and sexual harassment, and require people to act with honesty, integrity and diligence.*	✓			✓				Policies outlining expected staff conduct and procedures for addressing allegations of misconduct are established in accordance with Government Regulation (*Peraturan Pemerintah*/PP) No. 94 of 2021 on Civil Servant Discipline.
11	**Does the organisation have an anti-fraud and anti-corruption policy that is readily accessible to all staff?**		✓			✓				The Ministry of Forestry operates under Law No. 28 of 1999 on Clean and Corruption-Free State Administration. Additionally, in accordance with the Circular of the Minister of PAN-RB No. 7 of 2022 on Strengthening the Integrity of State Civil Apparatus in Corruption-Prone Areas, it is required to implement measures to mitigate corruption risks within government agencies. This serves as a follow-up to the 2021 Integrity Assessment Survey conducted by the KPK.
12	Is it clear to whom staff should report concerns about suspected fraud, corruption or other malpractice, and are procedures in place to protect staff from potential retaliation as a result?		✓			✓				Mechanisms for reporting suspected fraud, corruption, or other misconduct, along with procedures to safeguard against potential retaliation, are established under the Regulation of the Minister of Environment and Forestry Number 16 of 2023 on the Management and Handling of Complaints

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Annex I. Micro Assessment Questionnaire

						1	2	3	4	
		Guidance	Yes	No	N/A	Low	Moderate	Significant	High	Comments
B. People and behaviours										
										Regarding Alleged Violations by State Civil Apparatus which refers to the Presidential Regulation (Perpres) Number 76 of 2013 concerning Management of Public Service Complaints.
13	Does the organisation have policies and procedures to help prevent discrimination on the basis of gender?	*This should cover areas such as recruitment, pay and promotion opportunities.*	✓			✓				The Ministry of Forestry adheres to Presidential Instruction (*Instruksi Presiden*/Inpres) No. 9 of 2000 on Gender Mainstreaming in National Development, which mandates the prevention of gender-based discrimination.
14	Does the organisation integrate social and environmental standards in their activities?	*Are there practices, guidelines, tools, or a policy that integrate social and environmental standards in the organisation's activities?*	✓			✓				The Ministry of Forestry complies with Presidential Regulation (Perpres) No. 59 of 2017 on the Implementation of Sustainable Development Goals, serving as a guideline for the preparation, implementation, monitoring, and evaluation of the National Action Plan for Sustainable Development Goals (RAN TPB) in alignment with its areas of responsibility.
	Moderate risk									

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Annex I. Micro Assessment Questionnaire

						1	2	3	4	
		Guidance	Yes	No	N/A	Low	Moderate	Significant	High	Comments
C. Activities										
Workplans										
1	**Does the organisation have and use sufficiently detailed written policies, procedures and other tools to develop and manage programmes and plans?**		✓			✓				The Ministry of Forestry adheres to the Regulation of the Minister of Finance (*Peraturan Menteri Keuangan*/PMK) Number 107 of 2024, which revises Minister of Finance Regulation Number 62 of 2023 on Budget Planning, Implementation, Accounting, and Financial Reporting, to guide the development and management of its work plan. In terms of donor-funded programmes, the Ministry of Forestry adheres to the Regulation of the Minister of State for National Development Planning/Head of the National Development Planning Agency Number 10 of 2020 concerning Amendments to the Regulation of the Minister of National Development Planning/Head of the National Development Planning Agency Number 4 of 2011 concerning Procedures for Planning, Submitting Proposals, Assessment, Monitoring, and Evaluation of Activities Funded by Foreign Loans and Grants as well as the Regulation of the Minister of Finance Number 99/PMK.05/2017 of 2017 concerning Grant Management Administration. For the planning program of the Ministry, the tools utilized include the Action Plan (DRA) document, the Ministry/Institution Work and Budget Plan (RKAKL), the Ministry/Institution Medium-Term Development Plan (Renstra K/L), and the e-Monev application.
2	Are the workplans sufficiently detailed to allow a clear understanding of the objectives, expected activities, budget, and timeframe?		✓			✓				The Ministry of Forestry's budgeting mechanism begins with budget planning based on work priorities and government policies. The ministry prepares the Ministry/Agency Work Plan and Budget (RKA-KL) that details the objectives, expected activities, budget, and timeframe, in alignment with the indicative budget ceiling set in the Government Work Plan (RKP). The RKA-KL is then reviewed with the Ministry of Finance and the National Development Planning Agency (Bappenas) to ensure compliance with fiscal policies. After

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Annex I. Micro Assessment Questionnaire

						1	2	3	4	
		Guidance	Yes	No	N/A	Low	Moderate	Significant	High	Comments
C. Activities										
										approval by the Parliament (DPR), the budget is formalized in the Budget Execution List (DIPA).
3	Are revisions and amendments to workplans appropriately reviewed, documented and communicated?		✓			✓				The budget revision process in the Ministry of Forestry begins with identifying the need for adjustments. The ministry submits a budget revision proposal, detailing the justifications and reallocation of funds, to the Ministry of Finance and the National Development Planning Agency for review. If approved, the revised budget is submitted to Parliament for final approval, depending on the scale of changes. Once authorized, the updated Budget Execution List (DIPA) is issued.
Risk management										
4	**Does the organisation identify the potential risks for achieving its objectives and programme delivery and mechanisms to mitigate them?**	*This could include areas such as a lack of skills and resources, political instability, or environmental factors.*	✓			✓				Referring to the Government Regulation (PP) Number 60 of 2008 concerning the Government Internal Control System, the Ministry of Forestry implements risk management through the following stages: risk identification and analysis, determination of risk appetite and risk tolerance level, and implementation of risk mitigation.
5	Is a sufficiently detailed risk register maintained for the organisation?	*Risks should be identified and documented in a formal risk register, and assessed for their likelihood and impact.*	✓			✓				Detailed risk register is maintained in Government Internal Control System (*Sistem Pengendalian Intern Pemerintah*/SPIP).
6	Are risk management procedures undertaken and / or approved by sufficiently senior members of staff?		✓			✓				Risk management procedures undertaken by sufficient senior staff and monitored by the General Inspectorate in accordance with the Government Regulation (PP) Number 60 of 2008 concerning the Government Internal Control System.
Monitoring and evaluation										
7	**Does the organisation have and use sufficiently detailed policies, procedures, guidelines and other tools for monitoring and evaluation?**		✓			✓				The Government Regulation (PP) Number 60 of 2008 concerning the Government Internal Control System, governs the procedures for monitoring and evaluating the implementation of programs and activities within the Ministry of Environment and Forestry. This regulation defines monitoring as the process of assessing the progress of a program or activity in achieving its predetermined objectives.

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						1	2	3	4	
		Guidance	Yes	No	N/A	Low	Moderate	Significant	High	Comments
C. Activities										
										Additionally, it establishes internal oversight mechanisms, including audits, reviews, evaluations, and monitoring of the implementation of duties and functions within the Ministry.
8	Does the organisation carry out and document regular monitoring activities such as review meetings and on-site project visits, to assess implementation against the stated objectives of the work plan?		✓			✓				Regular monitoring activities, including review meetings and on-site project inspections, are conducted regularly. The outcomes of these monitoring activities are recorded and serve as a foundation for performance evaluation, which is subsequently reported annually through the Performance Report (*Laporan Kinerja*).
9	Does the organisation prepare sufficiently detailed narrative reports, based on the evidence it has obtained, that provide donors and other stakeholders with a clear understanding of current progress against the objectives?		✓			✓				As outlined in item A.8, the Ministry of Forestry, as well as the Directorate General of Forestry Law Enforcement, publishes an annual Performance Report. This report is used to assess the effectiveness of programs and activities, promote transparency, and enhance accountability in budget and resource management. In terms of donor-funded programmes, the Ministry is subject to the Regulation of the Minister of Finance Number 180/PMK.08/2012 of 2012 concerning Amendments to Regulation of the Minister of Finance Number 224/PMK.08/2011 concerning Procedures for Monitoring and Evaluation of Loans and Grants to the Government to ensure the effectiveness of the use of grants, as well as ensuring the achievement of predetermined objectives.
10	Is data collected during monitoring and evaluation procedures documented and filed in accordance with written policies?		✓			✓				Data collected during monitoring and evaluation process are documented.
	Low risk									

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Annex I. Micro Assessment Questionnaire

						1	2	3	4	
		Guidance	Yes	No	N/A	Low	Moderate	Significant	High	Comments
D. Reporting and accountability										
General										
1	**Is there a finance manual, or similar, that clearly sets out the main policies and procedures to be followed?**		✓			✓				In managing its finances, the Ministry of Forestry adheres to several key regulations issued by the Ministry of Finance: a. Minister of Finance Regulation No. 158 of 2023, Amendment to Regulation of the Minister of Finance No. 171/PMK.05/2021 concerning the Implementation of the SAKTI System. b. Minister of Finance Regulation No. 231/PMK.05/2022 concerning Central Government Accounting Policies. c. Minister of Finance Regulation No. 107 of 2024, Amendment to the Regulation of the Minister of Finance No. 62 of 2023 concerning Budget Planning, Budget Implementation, and Financial Accounting and Reporting.
Audit environment										
2	**Has the organisation complied with its statutory reporting requirements for the last three years?**	*If no such reporting requirements, state "N/A".*			✓					N/A. The Ministry has just been established on 5 November 2024 through the Presidential Regulation No. 175 of 2024 regarding the Ministry of Forestry.
3	Did the statutory audits from the last three years result in unmodified (clean) audit opinions and without other significant issues being raised?	*If no such reports issued, state "N/A".*			✓					N/A. The Ministry has just been established on 5 November 2024 through the Presidential Regulation No. 175 of 2024 regarding the Ministry of Forestry.
4	**Has the organisation received UN audit reports, or other assurance activities commissioned by UN organisations, which report a good control environment, and without significant amounts of unsupported expenditure being identified?**	*If no such activities have taken place, answer "no" and record "significant risk". If such activities have reported significant issues, answer "no" and record "high risk".*			✓					N/A. The Ministry of Forestry, specifically the Directorate General of Forestry Law Enforcement has not previously managed donor funds. Therefore no UN audit or other assurance activities report was received.
5	Does the organisation have an internal audit function?	*This may be either an internal or outsourced internal audit function.*	✓			✓				The Inspectorate General of the Ministry of Forestry serves as a Government Internal Supervisory Apparatus (*Aparat Pengawasan Intern Pemerintah*/APIP) established to conduct internal audit function within the Ministry of Forestry.

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						1	2	3	4	
		Guidance	Yes	No	N/A	Low	Moderate	Significant	High	Comments
D. Reporting and accountability										
6	Is the internal audit department sufficiently independent so that it is able to make recommendations?		✓			✓				The Internal Audit Charter requires the implementation of the Basic Principles of Internal Audit referring to the Indonesian Government Internal Audit Standards and the Government Internal Audit Professional Practices Framework established by the Professional Organization (AAIPI), which includes independence.
7	Does the internal audit function include donor-funded activities within its remit?		✓			✓				The Ministry of Forestry, specifically the Directorate General of Forestry Law Enforcement has not previously managed donor funds. However, donor-funded activities as a part of the overall finances of the Ministry, are also subject to monitoring and inspection by the internal audit function (Inspectorate General).
8	Are recommendations made by internal and external reviewers logged centrally, indicating the follow-up status, who is responsible for implementation, and the timeframe?		✓			✓				All recommendations from internal and external reviewers are centrally recorded following ministry regulations. Internal reviewers' recommendations are handled and monitored by each unit, while the Inspectorate General oversees the action plan and follow-up for external reviewers' recommendations.
Financial reporting tools										
9	Can the figures for donor financial reporting, by total and by budget and / or activity line, be generated automatically from the accounting system?				✓					N/A. The Ministry of Forestry, specifically the Directorate General of Forestry Law Enforcement, has not previously managed donor funds. There are regulations in place regarding the grant accounting system, including the Regulation of the Minister of Finance No. 201 of 2021, which addresses the Grant Accounting System, and the Regulation of the Minister of Finance No. 99 of 2017, which pertains to the Grant Management Administration. However, these regulations do not specify whether the figures for donor financial reporting, by total and by budget and/or activity line, be generated automatically from the accounting system. Ref to section 4. Detailed Internal Control Findings and Recommendations.

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Annex I. Micro Assessment Questionnaire

						1	2	3	4	
		Guidance	Yes	No	N/A	Low	Moderate	Significant	High	Comments
D. Reporting and accountability										
10	Are donor reports reviewed and approved by a suitable member of staff other than the preparer?				✓					N/A. The Ministry of Forestry, specifically the Directorate General of Forestry Law Enforcement has not previously managed donor funds. There are regulations in place regarding the grant accounting system, including the Regulation of the Minister of Finance No. 201 of 2021, which addresses the Grant Accounting System, and the Regulation of the Minister of Finance No. 99 of 2017, which pertains to the Grant Management Administration. However, these regulations do not specify the requirements for donor reports. Ref to section 4. Detailed Internal Control Findings and Recommendations.
Budget preparation and monitoring										
11	**Are budgets prepared in sufficient detail so that they can be used as a meaningful monitoring and control tool?**		✓			✓				As outlined in item C.2, budgets are prepared in sufficient detail so that it can be used as a control tool.
12	Are budgets authorised by a suitably senior member of staff?		✓			✓				The Ministry prepares the budget and submits it to the Ministry of Finance and the National Development Planning Agency for review. Once approved, it is forwarded to Parliament for final authorization.
13	Are budgets compared against actual expenditure on a sufficiently regular basis, with unexpected variances investigated?		✓			✓				The budget is regularly compared with actual expenditures to identify any unexpected variances, allowing for investigation and better control over subsequent disbursements.
14	Is there a policy stating how budget amendments are to be considered, and who is responsible for authorising these?		✓			✓				Regulation of the Minister of Finance (*Peraturan Menteri Keuangan*/PMK) Number 107 of 2024, which revises Minister of No. Regulation No. 62 of 2023 on budget planning, implementation, accounting, and financial reporting, sets how budget amendments are to be considered and who is responsible for authorizing it.
	Low risk									

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Annex I. Micro Assessment Questionnaire

						1	2	3	4	
		Guidance	Yes	No	N/A	Low	Moderate	Significant	High	Comments
E. Assets and inventory										
Fixed asset register										
1	**Does the organisation maintain a comprehensive and up to date fixed asset register, that records all relevant details (such as purchase date, cost, condition, location, tag number, serial number, and owner) for each asset held?**		✓			✓				The Ministry of Forestry maintains a complete and up-to-date fixed asset register, documenting details such as purchase date, cost, condition, location, tag number, serial number, and ownership for each asset. These records are managed through the Institutional Financial Application System (SAKTI) and the Asset Management Information System (SIMAN).
2	Are there sufficient measures and procedures in place to protect assets from theft, damage or misuse?		✓			✓				Management of State Property (BMN) which includes aspects of securing assets from risks such as theft and misuse is regulated in Government Regulation No. 27 of 2014 concerning Management of State/Regional Property, which has been amended by Government Regulation No. 28 of 2020.
Insurance										
3	Are significant assets either insured, or can otherwise be readily replaced, in the event of theft or damage?		✓			✓				According to the interview, not all major assets are insured. Asset insurance is determined based on the level of risk, such as vulnerability to natural disasters or location in conflict-prone areas, as regulated in the Regulation of the Minister of Finance Number 97/PMK.06/2019 of 2019 concerning Insurance of State Property.
Verifications										
4	Are assets subject to at least annual physical verifications?		✓			✓				In accordance with Government Regulation (PP) No. 28 of 2020, which amends Government Regulation No. 27 of 2014 on the Management of State/Regional Property, government institutions are mandated to conduct an inventory to gather, document, and report their assets and physical inventory. Physical inspection of fixed assets is carried out at the unit level annually.

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						1	2	3	4	
		Guidance	Yes	No	N/A	Low	Moderate	Significant	High	Comments
E. Assets and inventory										
5	Are the physical verifications performed by more than one person, and are the results, and any necessary adjustments, appropriately documented and approved?		✓			✓				According to the interview, physical verifications of fixed assets are performed by a team and the results are documented through a minute of physical verification. Any necessary adjustments are also appropriately documented and approved.
Inventory										
6	Is inventory managed through a computerised system that provides an up to date picture of items held?	*If a computerised system is not used, provide details of the procedures in place and assess risk accordingly, considering the levels of inventory held.*	✓			✓				Inventories are perpetually managed through SAKTI which provides an up to date details of items held.
7	Are physical verifications of inventory items reconciled to the records held on a sufficiently frequent basis, and the results, and any necessary adjustments, documented and approved?		✓			✓				According to the interview, inventory verifications are conducted monthly at the unit level to ensure accurate and up-to-date records of items held.
8	Are items with a limited shelf-life sufficiently monitored to ensure they do not expire prior to issue?				✓					The Ministry of Forestry, particularly the Directorate General of Forestry Law Enforcement, generally does not have items with a limited useful life.
Warehouse		*It may not be possible to inspect warehouses as part of the assessment, and it is not a requirement to do so. The response should state which warehouses, if any, have been physically verified. In cases where they have not been physically reviewed, the scores should be at least moderate risk.*								
9	Are the warehouse facilities sufficiently secure, providing suitable conditions for the items held, with adequate protection against environmental factors?	*Provide details of the evidence available to support the assessment (e.g. physical inspection, information provided by the partner, internal reviews, or external assessments).*	✓			✓				The warehouse facilities within the Directorate General of Forestry Law Enforcement at the Ministry of Forestry are adequately secured and maintain appropriate conditions for storing items safely.
10	Are warehouse items maintained in a way that allows authorised persons safe and ready access to them?	*Provide details of the evidence available to support the assessment (e.g. physical inspection, information provided by the partner, internal reviews, or external assessments).*	✓			✓				According to the interview, access to the warehouse is limited only to the Head of the Administration Sub-Division (*Kepala Sub-bagian Tata Usaha*), Inventory Manager, and Equipment personnel.

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						1	2	3	4	
		Guidance	**Yes**	**No**	**N/A**	**Low**	**Moderate**	**Significant**	**High**	**Comments**
E. Assets and inventory										
Cash										
11	**Is cash held in a secure place that can be accessed only by certain designated individuals?**	*If no cash is held, state "N/A".*	✓			✓				Cash held at the Directorate level by the treasury is secured in a safe deposit box.
12	Are cash reconciliations performed on a frequent basis, by more than one individual at the same time, and the results documented and approved?		✓			✓				Cash reconciliations are performed on a monthly basis and documented through the cash book.
	Low risk									

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Annex I. Micro Assessment Questionnaire

						1	2	3	4	
		Guidance	Yes	No	N/A	Low	Moderate	Significant	High	Comments
F.	**Procurement**									
1	**Does the organisation have written procurement policies and procedures, which facilitate competition, transparency and obtaining value for money?**		✓			✓				In conducting the procurement process, the Ministry of Forestry follows the guidelines of Presidential Regulation (*Peraturan Presiden*/Perpres) No. 12 of 2021 and the Government Goods/Services Procurement Policy Agency (*Lembaga Kebijakan Pengadaan Barang/Jasa Pemerintah*/LKPP) Regulation No. 11 of 2021 concerning Guidelines for Government Goods/Services Procurement Planning.
2	Do the procurement policies specify appropriate thresholds at which points different procurement procedures apply?		✓			✓				The procurement guidelines as mentioned in F.1 set specific thresholds that determine when different procurement procedures should be implemented.
3	Are all procurements authorised through documented approval from an appropriate member of staff?		✓			✓				All procurements are authorized through documented approval by designated staff members in accordance with their respective roles and responsibilities.
4	**Is there adequate segregation of duties in the procurement process?**		✓			✓				Adequate segregation of duties is in place in accordance with the procurement guidelines.
5	Is there a stated basis for the assessment of bids, and is this followed in practice and documented?		✓			✓				A stated basis for the assessment of bids is set in detail in the Presidential Regulation No. 12 of 2021 and is followed in practice and documented.
6	Does the organisation have a policy that sets out how any exceptions to the stated procurement procedures are to be implemented and managed, along with appropriate approval requirements?	*Such exceptions may, for example, be where the usual requirement for three quotations has been overridden due to the specific circumstances of that purchase.*	✓			✓				The Presidential Regulation No. 12 of 2021 has set out how any exceptions to the stated procurement procedures are to be implemented and managed, along with the appropriate approval requirement. In the Directorate General of Forestry Law Enforcement, for example, there is an exception for procurement of consulting services in the legal field including legal consultants/advocacy or procurement of arbitrators who are not planned in advance, to face lawsuits, and or legal demands from certain parties, the nature of which is that the implementation of the work and/or its defense must be immediate and cannot be postponed which is detailed in Article 41 of the regulation.

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						1	2	3	4	
		Guidance	Yes	No	N/A	Low	Moderate	Significant	High	Comments
F. Procurement										
7	Does the organisation have adequate policies to ensure staff consider and document whether they have any conflicts of interest with potential suppliers?		✓			✓				To ensure staff has no conflict of interest with potential suppliers, it is required for the staff to sign an integrity pact referring to the State Civil Apparatus (*Aparatur Sipil Negara*/ASN) Code of Ethics.
8	If a conflict is identified, is it evident that the staff member concerned is required to recuse themselves from any procurement process in which that entity is involved?		✓			✓				According to the interview, if a conflict is identified, the staff member concerned is must immediately recuse from any procurement process in which that entity/supplier is involved.
9	Are background checks performed on suppliers to ensure there are no publicly known cases of fraud or other malpractice?		✓			✓				Background checks are performed on suppliers in accordance with applicable regulations to ensure there are no publicly known cases of fraud or other malpractice.
10	Does the organisation have policies in relation to contract management?	*This will cover areas such as monitoring contract expiration, performance securities, and contract risk management procedures. If no contracts are managed, state "N/A".*	✓			✓				Policies related to contract management are outlined in Presidential Regulation No. 12 of 2021, specifically in Article 27, which details the procedures and requirements for managing contracts in government procurement.
11	Does the organisation require its suppliers to uphold high ethical standards at all times?	*For commercial suppliers / businesses this could include principles and exclusionary factors in line with the Ten Principles | UN Global Compact.*	✓			✓				The Ministry of Forestry requires its suppliers to uphold high ethical standards at all times, which are always set out in every supplier contract.
	Low risk									

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						1	2	3	4	
		Guidance	Yes	No	N/A	Low	Moderate	Significant	High	Comments
G. Sub-partners										
Sub-partners are external parties (separate legal entities) with whom the organisation engages to perform project activities. The sub-partners are required to account for the funds disbursed to them, and to show that the amounts have been incurred in line with the project's objectives and agreed activities, and in accordance with the budgets they have been issued.										
1	Are sub-partners selected on the basis of standard procedures, such as pre-award assessments, to ensure they are appropriately registered, suitably qualified to perform the role to be assigned, have adequate internal control systems, and that there are not significant ethical or reputational concerns?	*If sub-partners are not used, state "N/A" to each of these questions.*			✓					The Ministry of Forestry does not engage with sub-partners as defined in this questionnaire.
2	If sub-partners are engaged, are formal agreements signed between the parties, clearly stating the work to be performed, the reporting and documentation obligations, and any other conditions of funding, in line with the agreement between the UN agency (or other donor) and the organisation, prior to activities being undertaken or funds advanced?				✓					The Ministry of Forestry does not engage with sub-partners as defined in this questionnaire.
3	Does the organisation implement procedures to verify the financial reports and corresponding documentation submitted by the sub-partner prior to onward reporting to the donor?				✓					The Ministry of Forestry does not engage with sub-partners as defined in this questionnaire.
4	Does the organisation implement procedures to monitor the implementation of project activities by the sub-partners?				✓					The Ministry of Forestry does not engage with sub-partners as defined in this questionnaire.
5	Does the organisation have suitable procedures for dealing with instances of poor performance, mismanagement and misconduct by sub-partners, or non-compliance with the terms of engagement?				✓					The Ministry of Forestry does not engage with sub-partners as defined in this questionnaire.

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						1	2	3	4	
		Guidance	**Yes**	**No**	**N/A**	**Low**	**Moderate**	**Significant**	**High**	**Comments**
6	Does the organisation require its sub-partners to uphold high ethical standards, such as evidenced by a code of conduct?				✓					The Ministry of Forestry does not engage with sub-partners as defined in this questionnaire.
	N/A									

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						1	2	3	4	
		Guidance	Yes	No	N/A	Low	Moderate	Significant	High	Comments
H. Systems										
Accounting system										
1	**Does the organisation have and make use of a computerised accounting system that records sufficient details of each transaction to allow it to be linked to the corresponding documentation and allocated to the relevant funding source?**		✓			✓				The Ministry of Forestry, as a government entity, utilizes a computerized accounting system called SAKTI (Institutional Financial Application System) that records sufficient details of each transaction which is linked to the corresponding documentation and allocated to the relevant funding source.
2	Is access to the accounting system protected through the use of usernames and passwords?		✓			✓				According to the interview, access to the accounting system is secured using a username and password, along with Multifactor Authentication (MFA) for additional protection.
3	Do different users have different access rights so that they are only able to review or make changes to information that is relevant to their function?		✓			✓				Different users have different access rights relevant to their functions and roles.
4	Is the accounting system backed up to a secure offsite location on a sufficiently regular basis?		✓			✓				According to Minister of Finance Regulation No. 171/PMK.05/2021, state financial data is centrally managed through the Financial Management Information System (FMIS), equipped with a backup system and Disaster Recovery Center (DRC) for data protection and recovery. Additionally, the Director General of Treasury Regulation outlines standard operating procedures, including data backup, to ensure the integrity and availability of financial information.
5	Can the system be accessed from premises other than the organisation's offices (for example if staff are working remotely) so that recording or reviewing financial transactions is not adversely impacted in the event that staff are not physically present?		✓			✓				SAKTI is an online-based system that enables access from anywhere.
6	**Do appropriate procedures and controls exist to ensure that the same or similar level of oversight is maintained even if staff are not physically present in the office?**		✓			✓				The general rules mentioned in item H.2 and H.3 above are also applicable for out-of-office access to the system.

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Annex I. Micro Assessment Questionnaire

						1	2	3	4	
		Guidance	Yes	No	N/A	Low	Moderate	Significant	High	Comments
H. Systems										
7	Are all staff issued with computers that are maintained by and accessible to the organisation's IT department, and that have adequate anti-malware installed?		✓			✓				Based on the interview, all staff are provided with computers that are managed and monitored by the IT department. Each computer is also equipped with appropriate antivirus software.
Banking										
8	**Does the organisation perform bank reconciliations on at least a monthly basis?**	*If the organisation's bank account is pooled with other accounts, and therefore cannot perform a reconciliation, state "N/A" and provide comments explaining the cirucmstances.*	✓			✓				Bank reconciliations are performed at the end of each month by the Treasurer (*Bendahara Pengeluaran*) along with the State Treasury Service Office (KPPN).
9	Are bank reconciliations performed by someone other than those responsible for making or approving payments?		✓			✓				Within the Ministry, the Treasurer and the Financial Administration Unit are primarily responsible for the bank reconciliation process. They ensure that financial records align with bank statements and report any discrepancies.
10	Are reconciling items identified and investigated in a timely manner?		✓			✓				The Financial Management Unit or Finance Division oversees the reconciliation process to ensure compliance with regulations, while the Internal Audit Unit or Inspectorate General may review the reconciliation as part of internal controls and audits.
Payments										
11	**Are payments subject to a clear approval process with adequate segregation of duties?**		✓			✓				Payments are subject to clear approval process with adequate segregation of duties as regulated by the Minister of Finance Regulation No. 107 of 2024, Amendment to the Regulation of the Minister of Finance No. 62 of 2023 concerning Budget Planning, Budget Implementation, and Financial Accounting and Reporting.
12	Are appropriate authorisation thresholds in place for approval of payments?		✓			✓				Appropriate authorization thresholds are in place for the approval of payments in accordance with the Minister of Finance Regulation No. 107 of 2024. The government spending payment system operates through two primary mechanisms: a. Direct Mechanism (LS - Langsung) • Used for payments related to employee salaries, procurement of goods and services,

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Annex I. Micro Assessment Questionnaire

						1	2	3	4	
		Guidance	Yes	No	N/A	Low	Moderate	Significant	High	Comments
H. Systems										
										• Capital expenditures, and social expenditures; transactions exceeding IDR 50 million must be processed using this mechanism; and • Payments are directly authorized by the Kuasa Pengguna Anggaran (KPA) and disbursed through the State Treasury Service Office (KPPN). b. Cash Reserve Mechanism (UP - Uang Persediaan) • Applied for operational expenses and small-scale procurements; payments up to IDR 50 million per transaction can be processed through this mechanism; • Exceptions apply for honorariums and official travel expenses, which may follow different payment procedures; and • Authorization Process: The Treasurer (Bendahara Pengeluaran) initiates the payment request; the Commitment Making Officer (Pejabat Pembuat Komitmen/PPK) verifies and approves the expenditure; the Payment Order Signing Officer (Pejabat Penandatangan SPM/PPSPM) finalizes the approval before funds are disbursed, and funds are withdrawn from the State General Treasury Account (Rekening Kas Negara) or the working unit's designated account.
13	Are all, or substantially all, payments made in a traceable form, such as bank transfer, cheques made out to the specific payee, or mobile money transfer?		✓			✓				All payments are made in a traceable form.
14	If online payments are used, do these require dual signatories?				✓					The Ministry of Forestry does not use commercial internet banking for payments. Instead, all payments are processed electronically through the government treasury system using SP2D via the SAKTI and SPAN platforms, ensuring traceability and compliance with national regulations.

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Annex I. Micro Assessment Questionnaire

						1	2	3	4	
		Guidance	Yes	No	N/A	Low	Moderate	Significant	High	Comments
H. Systems										
										Dual signatories are required for every payment. Referring to the Ministry of Finance Regulation No. 171/PMK.05/2021, the Commitment Making Officer (*Pejabat Pembuat Komitmen*/PPK) along with the Signing Officer of the Payment Order (*Pejabat Penandatangan Surat Perintah Membayar*/PPSPM) will approved the payment, and then KPPN will issue Fund Disbursement Order (*Surat Perintah Pencairan Dana*/SP2D) to disburse the payment to the recipient.
15	**Is there a stated and reasonable limit for the amount that can be paid in cash?**		✓			✓				According to Article 141 of the Regulation of the Minister of Finance (*Peraturan Menteri Keuangan*/PMK) No. 107 of 2024, which revises Minister of Finance Regulation No. 62 of 2023 on Budget Planning, Implementation, Accounting, and Financial Reporting, Cash Reserve (*Uang Persediaan*/UP) can be used for cash or non-cash payment maximum of Rp200,000,000 for each recipient.
16	If staff have to transport significant amounts of cash (for example when withdrawn from the bank, or carried to project sites), are sufficient security arrangements in place?	*Although definitions of "significant" may vary, a starting point can be considered the equivalent of approximately US$ 1,000.*	✓			✓				In the Ministry of Forestry, the transportation of significant amounts of cash is regulated under Minister of Finance Regulation No. 107 of 2024, which governs the use of Cash Reserves (Uang Persediaan/UP). If required, an advance of up to 50% of the Budget and Cost Plan (*Rencana Anggaran dan Biaya*/RAB) can be provided to staff particularly for field activities or project implementation. The staff must follow standard operating procedures with a mandatory settlement report submitted within five working days after the activity. While the regulation outlines financial accountability, it does not specifically detail physical security protocols for cash transportation (e.g., use of escorts or secure carriers). Furthermore, there has been no known instance of staff transporting significant amounts of cash within the Ministry of Forestry, particularly the Directorate General of Forestry Law Enforcement.

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Annex I. Micro Assessment Questionnaire

						1	2	3	4	
		Guidance	Yes	No	N/A	Low	Moderate	Significant	High	Comments
H.	**Systems**									
17	Does the organisation perform a three-way match between the invoice received from the supplier, the purchase order raised, and the goods received, with evidence of these checks maintained and signed?		✓			✓				Three-way match between invoice, purchase order, and the goods received are conducted in a leveling manner from PPK to PPSPM in accordance with the guideline in Regulation of the Minister of Finance (*Peraturan Menteri Keuangan*/PMK) No. 107 of 2024, which revises Minister of Finance Regulation No. 62 of 2023 on Budget Planning, Implementation, Accounting, and Financial Reporting.
18	For payments that are not made on the basis of an invoice, such as for daily allowances, are appropriate procedures in place to ensure the amounts are in line with a stated policy, there is adequate review and approval, and that relevant supporting documents are maintained?		✓			✓				For payments that are not made on the basis of an invoice, such as for daily allowances, there is an Input Cost Standard (*Standar Biaya Masukan*/SBM) guideline applicable. The review and approval process is conducted as per the Regulation of the Minister of Finance (*Peraturan Menteri Keuangan*/PMK) No. 107 of 2024, which revises Minister of Finance Regulation No. 62 of 2023 on Budget Planning, Implementation, Accounting, and Financial Reporting.
19	**Are supporting documents stamped as "Paid" and marked with the donor or project name after payment has been made, or does the accounting system otherwise have inbuilt controls to ensure payments cannot be made more than once or claimed against more than one funding source?**				✓	✓				N/A. The Ministry of Forestry, specifically the Directorate General of Forestry Law Enforcement has not previously managed donor funds. Currently, supporting documents are not stamped "Paid" or marked with the donor or project name after payment, as the funding source solely comes from the State Budget (APBN). However, the Ministry already has an internal leveling check mechanism before disbursement to ensure transactions align with the budget. The regulation in managing donor funds is available which is Regulation of the Minister of Finance No. 99 of 2017 concerning Grant Management Administration but it does not specifically address the stamp "Paid" requirement. Ref to section 4. Detailed Internal Control Findings and Recommendations.

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Annex I. Micro Assessment Questionnaire

						1	2	3	4	
		Guidance	Yes	No	N/A	Low	Moderate	Significant	High	Comments
H. Systems										
Cost allocations										
20	Does the organisation have a clear policy for allocating shared costs across different projects or donors?			✓			✓			The regulation in managing donor funds is available which is Regulation of the Minister of Finance No. 99 of 2017 concerning Grant Management Administration. However, it does not specifically address the policy for allocating shared costs across different projects or donors. Ref to section 4. Detailed Internal Control Findings and Recommendations.
21	Are salary costs charged to the project on the basis of an identifiable proportion of the actual costs incurred?				✓		✓			N/A. The Ministry of Forestry, specifically the Directorate General of Forestry Law Enforcement, has not previously managed donor funds. While existing regulations, such as Minister of Finance Regulation No. 99 of 2017 on Grant Management Administration, provide general guidelines for managing donor funds, they do not specifically define the requirements for allocating salary costs to projects based on an identifiable proportion of actual costs incurred. Ref to section 4. Detailed Internal Control Findings and Recommendations.
Document management / record keeping										
22	**Does the organisation maintain all its records in an orderly and consistent way, that enables the ready identification of relevant documentation?**		✓			✓				The Ministry of Forestry maintains all its records in an orderly and consistent way that enables the ready identification of relevant documentation.
23	Does the organisation have a stated document management policy that ensures documents are maintained for at least the period required by donors?		✓			✓				The Ministry of Forestry follows Minister of Finance Regulation (PMK) No. 107 of 2024, which governs budget planning, implementation, accounting, and financial reporting, including document retention requirements. Additionally, Government Regulation (PP) No. 28 of 2012, which implements Law No. 43 of 2009 on Archives (UU Kearsipan), provides general guidelines on document retention.

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Annex I. Micro Assessment Questionnaire

						1	2	3	4	
		Guidance	Yes	No	N/A	Low	Moderate	Significant	High	Comments
H. Systems										
										According to these regulations, financial records such as budget reports, expenditure records, and contracts must be retained for a minimum of five years after the end of the fiscal year. If documents are related to an ongoing audit, legal case, or financial review, they must be kept until the process is fully concluded. For general administrative records, the retention period varies between five to ten years, depending on the document type. In the case of donor-funded project documents, retention must align with both national regulations and donor-specific requirements, which may extend the period to seven years or more if stipulated by the donor agreement.
24	Does the organisation have a data protection policy?		✓			✓				Data protection policy regarding financial data is referred to the Minister of Finance Regulation No. 171/PMK.05/2021. State financial data is centrally managed through the Financial Management Information System (FMIS), equipped with a backup system and Disaster Recovery Center (DRC) for data protection and recovery. Additionally, the Director General of Treasury Regulation outlines standard operating procedures, including data backup, to ensure the integrity and availability of financial information.
	Low risk									

	Low risk									

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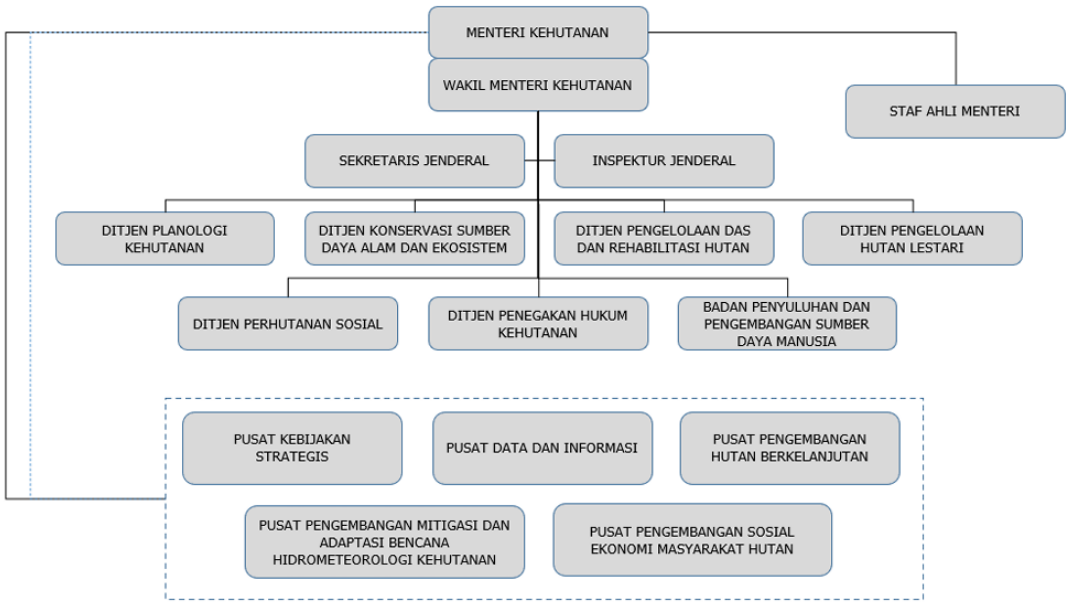
Annex II. Implementing Partner and Programme Information

<table>
<tr><td>Implementing Partner name:</td><td>Ministry of Forestry Republic of Indonesia</td></tr>
<tr><td>Implementing partner code or ID in UNICEF, UNDP, UNFPA records (as applicable)</td><td>017506</td></tr>
<tr><td>Implementing partner contact details (contact name, email address and telephone number):</td><td>
<table>
<tr><th>Name</th><th>Title</th><th>Email</th></tr>
<tr><td>Taqiuddin</td><td>Head of PEHKT Section, Secretariat of DG Forestry Law Enforcement - Directorate General of Forestry Law Enforcement</td><td>hkt.phlhk@gmail.com</td></tr>
<tr><td>Farida Dwi Cahyani</td><td>Junior Expert Planner - Directorate General of Forestry Law Enforcement</td><td>hkt.phlhk@gmail.com</td></tr>
</table>
</td></tr>
<tr><td>Main programmes implemented with the applicable UN Agency/ies:</td><td>CONSERVE, IN-FLORES, LEVERAGE</td></tr>
<tr><td>Key Official in charge of the UN Agency/ies' prorgamme(s):</td><td>
<table>
<tr><th>Name</th><th>Title</th><th>Email</th></tr>
<tr><td>Aretha Aprilia</td><td>Head of Nature Climate and Energy (NCE) Unit</td><td>aretha.aprilia@undp.org</td></tr>
</table>
</td></tr>
<tr><td>Programme location(s)</td><td>Jakarta</td></tr>
<tr><td>Location of records related to the UN Agency/ies' programme(s)</td><td>Manggala Wanabakti Building
Block IV floor 4, Jl. Gatot Subroto - Senayan - Jakarta</td></tr>
<tr><td>The currency of records maintained</td><td>IDR</td></tr>
<tr><td>Expenditures incurred/reported to UNICEF, UNDP and UNFPA (as applicable) during the most recent financial reporting period (in US$);</td><td>N/A</td></tr>
<tr><td>Cash transfer modality/ies used by the UN agency/ies to the IP</td><td>N/A</td></tr>
<tr><td>Expenditures incurred/reported during the period covered by the attestation engagement:</td><td>N/A</td></tr>
<tr><td>Intended start date of micro assessment:</td><td>February 19, 2025</td></tr>
<tr><td>Number of days to be spent for visit to IP:</td><td>2 days</td></tr>
<tr><td>Any special requests to be considered during the micro assessment:</td><td>N/A</td></tr>
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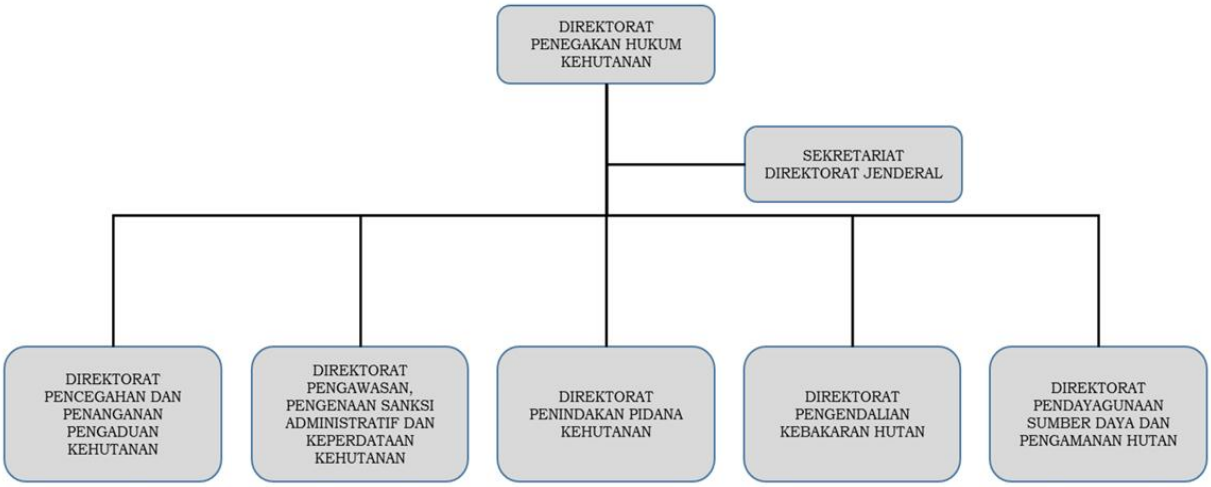
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Annex III. Organizational Chart of Ministry of Forestry Republic of Indonesia

Picture 1: Ministry of Forestry Organisational Structure



Picture 2: Organisational Structure of the Directorate General of Forestry Law Enforcement



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Annex IV. List of Persons Met

Name	Unit/Organization	Position
Taqiuddin	Directorate General of Forestry Law Enforcement / *Direktorat Jenderal Penegakkan Hukum Kehutanan*	Head of PEHKT Section, Secretariat of DG Forestry Law Enforcement / *Kepala Bagian PEHKT, Sekretariat Ditjen Penegakan Hukum Kehutanan*
Harra Santika	Directorate General of Forestry Law Enforcement / *Direktorat Jenderal Penegakkan Hukum Kehutanan*	Data Analyst / *Analis Data*
Amelia Dwi Tiya	Directorate General of Forestry Law Enforcement / *Direktorat Jenderal Penegakkan Hukum Kehutanan*	Budget Finance Analyst Associate Expert / *Analis Keuangan APBN Ahli Madya*
Asbiyal Nurdin	Directorate General of Forestry Law Enforcement / *Direktorat Jenderal Penegakkan Hukum Kehutanan*	Senior Expert Planner / *Perencana Ahli Muda*
Arief Santosa	Directorate General of Forestry Law Enforcement / *Direktorat Jenderal Penegakkan Hukum Kehutanan*	Associate Expert Planner / *Perencana Ahli Madya*
Freddy Ade Putra Purba	Directorate General of Forestry Law Enforcement / *Direktorat Jenderal Penegakkan Hukum Kehutanan*	Junior Expert Legal Analyst / *Analis Hukum Ahli Pertama*
Elizha Ertin Br Pasariboe	Directorate General of Forestry Law Enforcement / *Direktorat Jenderal Penegakkan Hukum Kehutanan*	Functional Human Resources Officer / *Pranata Sumber Daya Aparatur Terampil*
Shopwan Nudin	Directorate General of Forestry Law Enforcement / *Direktorat Jenderal Penegakkan Hukum Kehutanan*	Junior Expert Planner / *Perencana Ahli Pertama*
Adzani Fawzia	Directorate General of Forestry Law Enforcement / *Direktorat Jenderal Penegakkan Hukum Kehutanan*	Junior Expert Planner / *Perencana Ahli Pertama*
Nurul Hofiah	Directorate General of Forestry Law Enforcement / *Direktorat Jenderal Penegakkan Hukum Kehutanan*	Junior Expert Planner / *Perencana Ahli Pertama*
Reza Maulana	Directorate General of Forestry Law Enforcement / *Direktorat Jenderal Penegakkan Hukum Kehutanan*	Junior Expert Policy Analyst / *Analis Kebijakan Ahli Pertama*
Farida Dwi Cahyani	Directorate General of Forestry Law Enforcement / *Direktorat Jenderal Penegakkan Hukum Kehutanan*	Junior Expert Planner / *Perencana Ahli Pertama*

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Public Accounting Firm

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