

## ABSTRACT

This study examines the practice of social audit performed by non-profit organisation in Indonesia. Beside of conducting audit for financial statement, the researcher believes that conducting audit on other aspects is also important, including social aspects to keep the sustainability on social aspects. This study was done by using qualitative research on one of The United Nations Development Programme (UNDP) Country Office Indonesia's project, which is The Reducing Emissions from Deforestation and Land Degradation (REDD+), as a case study. Since its practice will affect the indigenous society, social audit practices is necessary to be done on this project and suitable for the research purposes. This finding contributes to literature by showing the appropriate practice of social audit held by public sector, more specifically by non-profit organisation.

**Keyword:** Non-profit Organisation, Social Audit, United Nations Development Programme (UNDP)