

The Influence of Internal Control and Probity Audit on Fraud Prevention in Procurement of Goods and Services (Study at the Palopo City Inspectorate Office)

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Abstract

Keywords: Internal Control, Probity Audit, Fraud Prevention, Procurement of Goods and Services

This study aims to determine the effect of internal control and probity audit on the prevention of fraud in the procurement of goods and services at the Palopo City Inspectorate office. This study uses a quantitative approach by distributing questionnaires to 31 auditors of the Palopo City Inspectorate office as respondents, who were selected through purposive sampling techniques. Data analysis was carried out using data quality tests, classical assumption tests, multiple linear regression analysis, and hypothesis testing. The results of the study indicate that internal control has a significant effect on the prevention of fraud in the procurement of goods and services and probity audit has a significant effect on the prevention of fraud in the procurement of goods and services. This study emphasizes the importance of strengthening internal control and probity audit in the supervision of goods and services as an effective effort to prevent fraud.

INTRODUCTION

With the progress of economic growth in Indonesia and the reform era, public demand for quality government services will increase, and the government's need to support these services will also increase. The needs in question can be implemented through the procurement process (Francesco & Hastuti, 2022). The magnitude of these services certainly requires large supporting facilities as well, and these facilities are mostly implemented through procurement mechanisms (Syukron, 2020).

Procurement of goods and services is very important for an organization, especially to maintain the efficiency and quality of operational processes. The procurement process includes planning, implementation, and receipt of goods/services, which are susceptible to deviations. Therefore, these three processes must have adequate internal control and probity audit. Presidential Regulation (Perpres) Number 4 of 2015, the fourth amendment to Presidential Regulation Number 54 of 2010 concerning government procurement of goods and services, has regulated the implementation of procurement activities of goods/services carried out by the government where the government is responsible for providing sufficient facilities and infrastructure to meet the needs of the community. The development of these facilities and infrastructure is very important for the wheels of the economy and public services in Indonesia.

Procurement of high quality goods and services must be balanced with good infrastructure development. If quality goods and services are available in government administration, the quality of public services will increase. In an effort to obtain quality goods and services, procurement of goods and services must be carried out transparently through healthy, open and fair competition so that efficiency and effectiveness are achieved that can be accounted for by the public.

The government is referred to as *the largest buyer* in a country because the procurement of goods/services (andrew jusuf renaldo, 2021) the government has an important role in managing the state budget. The posture of the State Revenue and Expenditure Budget for the 2023 Fiscal Year (APBN TA 2023) based on Presidential Decree 75 of 2023 is juxtaposed with the posture of the APBN TA 2022 based on Presidential Decree 98 of 2022, presented in the following table.

Table 1
State Budget 2023 and 2022

Description	Budget Realization for FY 2023			Realization FY 2022
	Budget	Realization	%	
State Revenue and Grants	2,637.25	2,783.93	105.56	2,635.84
State Expenditure:	3,117.18	3,121.22	100.13	3,096.26
I. Central Government Spending	2,302.46	2,239.79	97.28	2,280.03
II. Transfer to Regions and Village Funds	814.72	881.43	108.29	816.23
Budget Surplus (Deficit)	(479.93)	(337.29)	70.28	(460.42)
Net Financing	479.93	356.66	74.32	590.97
SILPA (SIKPA)		19.37		130.55

Source processed from LKPP 2023

Based on the table above, the 2023 State Budget is stipulated in Law Number 28 of 2023 concerning the 2023 State Revenue and Expenditure Budget, Presidential Decree Number 130 of 2022 and amended by Presidential Decree Number 75 of 2023. Presidential Decree Number 75 of 2023 stipulates that the budget ceiling for Revenue and Grants is IDR 2,637.25 trillion, the State Expenditure budget is IDR 3,117.18 trillion consisting of IDR 2,302.46 trillion for Central Government Expenditure and IDR 814.72 trillion for Transfers to Regions and Village Funds (BPK, 2024). Due to the large budget used for procurement of goods or services, the possibility of irregularities and fraud is very high. Until now, the results of law enforcement investigations have still focused on the procurement of goods and services (Akbar, 2022).

This is supported by the results of a review conducted by *Indonesia Corruption Watch* (ICW) in 2023 which showed an increase in corruption cases in Indonesia compared to the previous year. This can be seen in Graph 1 below regarding the trend of corruption case prosecution in Indonesia in the last 4 years:

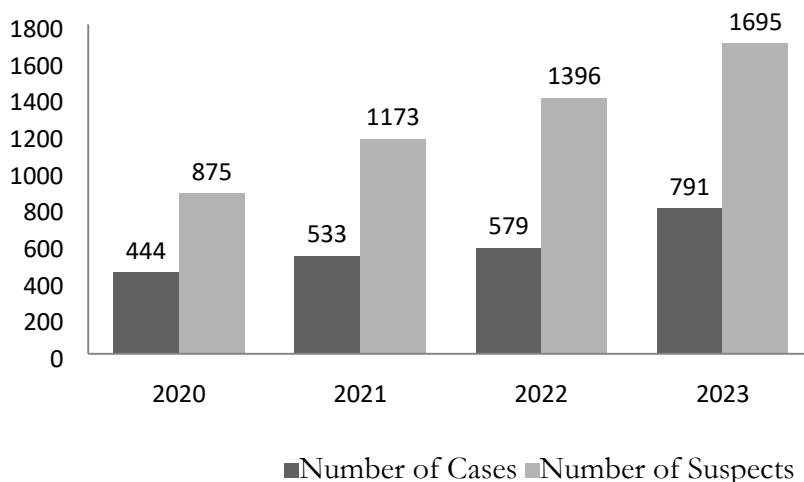


Chart 1 Trends in corruption (*fraud*) case prosecution for the period 2020-2023

Source: Indonesian Corruption Watch, 2023

The results of the study show that the number of corruption cases and suspects in Indonesia has increased significantly from year to year, with a total of 791 cases and 1,695 suspects.

Procurement of goods and services is one aspect that is vulnerable to fraud in the public sector. Various corruption cases that have occurred in Indonesia show that a weak internal control system and lack of integrity in the audit process can open up opportunities for fraud. Weak internal

control and lack of transparency in procurement audits are often exploited by individuals for personal or group interests. This has an impact on the state and reduces the efficiency of public services.

Various forms of *fraud* in procurement of goods and services including tender manipulation, collusion, and bribery. One way to reduce the possibility of *fraud* in procurement in Indonesia, namely by implementing a strong internal control system and conducting probity audits. *Fraud* in the process of providing goods/services is influenced by several factors such as internal control (Wardhani et al., 2021). Internal control is intended to ensure that every transaction is carried out in accordance with applicable regulations and standards, and to provide early detection of possible deviations. Meanwhile, Probity Audit emphasizes integrity, accountability, and transparency which aim to ensure that the procurement process is carried out honestly and fairly.

However, even though these two mechanisms are important, *fraud cases* in the procurement of goods and services still often occur. Some of the issues faced are the implementation of internal control that is not optimal, probity audits that tend to be formal, and increasingly limited auditor resources to find increasingly complex fraud modes (Andrew Jusuf Renaldo, 2021). This study seeks to fill the gap in previous research on internal control and probity audits, especially in the context of procurement of goods and services in Indonesia. Many previous studies only discuss one component of internal control or probity audit separately, and not many studies study how the two work together to prevent *fraud*. This study aims to analyze the extent to which the influence of internal control and probity audits can reduce the potential for *fraud*, as well as provide strategic recommendations to improve the effectiveness of the monitoring system.

This research will be conducted at the Palopo City Inspectorate office, and is expected to provide an empirical picture of how effective internal control and probity audit are simultaneously in preventing *fraud*. The results are also expected to provide practical contributions to efforts to improve internal control and audit systems in government offices and encourage the implementation of more effective policies to prevent fraud.

METHODS

Types of research

This study uses quantitative research. The type of data used in this study is subject data. Subject data is a type of research data in the form of opinions, attitudes, experiences, or characteristics of a person or group of people who are the subjects of the study (respondents).

The data source in this study uses primary data. Primary data is research data obtained directly from the original data source (not through intermediary media).

Population and Sample

The population and sample in this study were the Inspectorate Auditors at the Palopo City Inspectorate Office. The respondents in this study were 31 Auditors at the Palopo City Inspectorate Office. The reason for selecting respondents is because the Inspectorate and/or Auditors are responsible for the implementation of internal control and probity audits both independently and together.

Data collection technique

The data for this study were obtained by distributing questionnaires to Auditors working at the Palopo City Inspectorate Office as respondents using the *purposive sampling technique*. The measurement in this study used a *Likert scale* with five alternative answers and each was given a score, namely: (5) Strongly Agree (SS), (4) Agree (S), (3) Neutral (N), (2) Disagree (TS), (1) Strongly Disagree (STS).

Data Analysis Techniques

The analysis technique used in this study is multiple linear regression analysis. In processing, assisted by the SPSS *Statistics software application version 27* to analyze the relationship between variables. Testing is carried out using this method with a 5% security buffer. Steps that need to be taken are data quality testing (validity testing and reliability testing), classical assumption testing (normality testing, multicollinearity testing, heteroscedasticity testing), multiple linear regression analysis, and hypothesis testing (F test, T test, R2 test). The multiple linear regression equation model is as follows:

$$Y = \alpha + \beta_1X^1 + \beta_2X^2 + e$$

Description:

Y = Prevention of Fraud in Procurement of Goods and Services

α = Constant

$\beta_1, \beta_2, \beta_3$ = Coefficients of each independent variable regression

X1 = Internal Control

X2 = Probability Audit

E = Error

RESULTS AND DISCUSSION

Research Subject Overview

Respondents in this study used the subject of Auditors at the Palopo City Inspectorate office by distributing 35 questionnaires and 31 questionnaires were returned, therefore, the researcher will process 31 questionnaires. The criteria that have been met considering that the distribution of research questionnaires to Auditors, and other criteria, namely at least one year, have been met.

Validity Test

Table 1. Validity Test

Variables	Question Items	Correlation Coefficient	r Table (N=33)	Information
Prevention	Y1	1	0.349	Valid
	Y2	0.448	0.349	Valid

Fraud in Procurement Goods and Service	Y3	0.431	0.349	Valid
	Y4	0.588	0.349	Valid
	Y5	0.619	0.349	Valid
	Y6	0.574	0.349	Valid
Control Internal	X1P1	1	0.349	Valid
	X1P2	0.608	0.349	Valid
	X1P3	0.697	0.349	Valid
	X1P4	0.800	0.349	Valid
	X1P5	0.566	0.349	Valid
	X1P6	0.564	0.349	Valid
	X1P7	0.468	0.349	Valid
Probity Audit	X2P1	1	0.349	Valid
	X2P2	0.421	0.349	Valid
	X2P3	0.574	0.349	Valid
	X2P4	0.434	0.349	Valid
	X2P5	0.491	0.349	Valid
	X2P6	0.493	0.349	Valid
	X2P7	0.446	0.349	Valid
	X2P8	0.622	0.349	Valid

Source: Researcher Processed Data, 2024

Based on the results of the validity test, all question items have met the requirements where the correlation coefficient is greater than the r table value of 0.349. In the fraud prevention variable in the procurement of goods and services, all question items consisting of six questions submitted are valid, this is because the correlation coefficient is greater than the r table value of 0.349.

Reliability Test

Table 2. Reliability Test Results

Variables	Cronbach's Alpha	efficient = 0.60	Information
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Fraud Prevention	0.873	0.60	Reliable
Prevention of goods and services			
Internal Control	0.889	0.60	Reliable
Probity Audit	0.917	0.60	Reliable

Source: Researcher Processed Data, 2024

If the alpha coefficient value > 0.60 then it can be concluded that the research instrument is reliable. The results of the reliability test can show that the three variables are above 0.60 which means reliable.

Classical Assumption Test Normality Test

Table 3. Kolmogorov Smirnovs Test Results

One – Sample Kolmogorov – Smirnov Test		
		Unstandardized Residual
N		31
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1.15170985
	Absolute	,116
Most Extreme Differences	Positive	,116
	Negative	-,090
Test Statistics		,116
Asymp. Sig. (2-tailed)		,200 ^c

Source: Researcher Processed Data, 2024

Based on data processing in Table 3, the Asymp.Sig. (2tailed) value is $0.200 > 0.05$. Thus, it can be concluded that the regression model meets the normality assumption or the data is normally distributed so that the data is worthy of further testing.

Multicollinearity Test

Table 4. Multicollinearity Results

Coefficients ^a		
Model		Collinearity
		Statistics
		Tolerance
		VIF
1	(Constant)	
	Internal Control	,981
	Probability Audit	,981
		1,019
		1,019

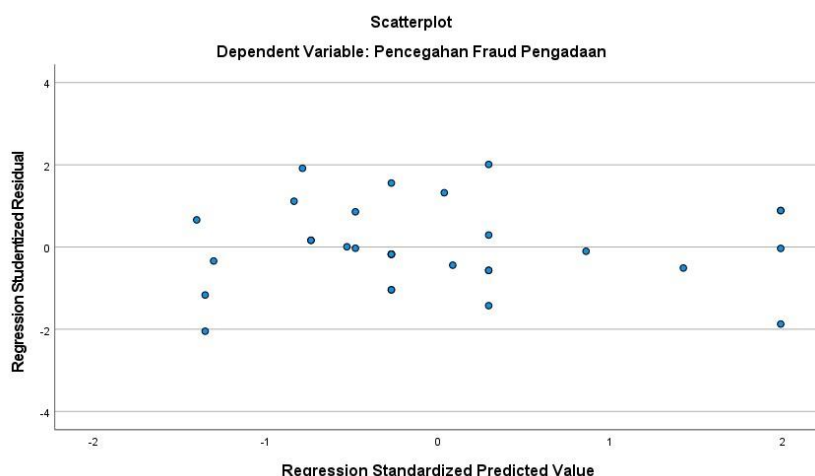
a. Dependent Variable: Prevention of Fraud in Procurement of Goods & Services *Source:*

Processed Data by Researchers, 2024

This study is free from multicollinearity symptoms. This can be seen by comparing the tolerance and VIF (*Variance Inflation Factor*) values. Each independent variable used in this study has a tolerance value greater than 0.1. For Internal Control has a tolerance value of 0.981; and Probity Audit has a tolerance value of 0.981. When viewed from the VIF, each independent variable is less than 10, namely Internal Control has a VIF of 1.019; and Probity Audit has 1.019. So the conclusion obtained is that there are no symptoms of multicollinearity in the independent variables.

Heteroscedasticity Test

Figure 1. Results of Heteroscedasticity Test



Source: Researcher Processed Data, 2024

Based on the results of the heteroscedasticity test, the points spread above and below the number 0 on the y-axis do not form a clear pattern. Therefore, it can be concluded that this study is free from heteroscedasticity.

Multiple Linear Regression Analysis

Table 5. Multiple Regression Test Results

Coefficients ^a					
Model	nstandardized		Standardized		
	Coefficients	Coefficients	t	Sig.	
	B	Std. Error	Beta		
(Constant)	16,835	6,065		2,776	,010
PI	,249	,119	,313	2,094	,045
PA	,516	,135	,571	3,822	,001

a. Dependent Variable: Procurement *Fraud Prevention*

Source: Researcher Processed Data, 2024

The estimation model analysis is as follows:

$$Y = 16,835 + 0.249 (X1) + 0.516 (X2) \text{ Where:}$$

X1 = Internal Control

X2 = Probability Audit

Procurement *Fraud Prevention*

From the equation above it can be explained that:

- a. The results of the regression equation, the constant value is 16,835, meaning that internal control and probity audit are considered constant, so the level of *fraud prevention* in the procurement of goods and services is constant at 16,835.
- b. The regression coefficient of the internal control variable of 0.249 indicates that every 1% increase in internal control will increase *fraud prevention* by 0.249 assuming the other independent variables remain constant.
- c. The regression coefficient of the audit probity variable is 0.516, meaning that if there is a 1% increase in audit probity, it will increase *fraud prevention* by 0.516, assuming that the other independent variables remain constant.

Hypothesis Testing Results of Determination Coefficient Test (R²)

Table 6. Results of the Determination Coefficient Test

Model Summary			
Model	R R Square	Adjusted R Square	Std. Error of the Estimate
1	,619 ^a	,384	,340
a. Predictors: (Constant), Internal Control, Audit Probity			

Source: Researcher Processed Data, 2024

The coefficient of determination above shows the magnitude (R²), namely 0.619.

This means that the value is close to 1, thus indicating a “strong correlation”. While the R² (R Square) value is 0.384 or 38.4 %. This figure means that 38.4% of the level of *fraud prevention* in procurement of goods and services can be explained by internal control variables and probity audits. While the remaining 62.6% is influenced by other factors not examined in this study or explained by other causal factors.

F Test

Table 7. F Test Results

ANOVA ^a						
	Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	22,844	2	11,422	8,713	.001 ^b
	Residuals	36,705	28	1,311		
	Total	59,548	30			

Source: Researcher Processed Data, 2024

Based on the calculated F value of 8.713 with a significant value of 0.001 < 0.05. This means that all independent variables simultaneously have a significant effect on the dependent variable at a significant level = 5%, thus proving that H₀ is rejected and H_a is accepted. So it can be concluded that the internal control and probity audit variables can explain the effect on preventing *fraud* in the procurement of goods and services.

T-test

Table 8. T-Test Results

Coefficients ^a		
Model	T	Sig.

1	(Constant)	2,776	.010
PI		2,094	.045
PA		3,822	.001

a. Dependent Variable: Procurement Fraud Prevention

Based on the T-test, it can be concluded that the partial hypothesis test results for each independent variable are as follows:

1. The T-count value for the internal control variable is $2.094 > T_{table} 1.69913$ ($df = nk = 31-2 = 29$) and the significant value is 0.045 which is smaller than the tolerance value of 0.05. Based on this, it can be concluded that internal control has an influence on the fraud prevention variable in the procurement of goods and services.
2. The T-count value for the probity audit variable is $3.822 > T_{table} 1.69913$ ($df = nk = 31-2 = 29$) and the significant value is 0.001 which is smaller than the tolerance value of 0.05. Based on this, it can be concluded that probity audit has an influence on the fraud prevention variable in the procurement of goods and services.

Discussion

of the Influence of Internal Control on Fraud Prevention in Procurement of Goods and Services

Based on the results of the study, internal control has a significant influence on *fraud prevention* in the procurement of goods and services at the Palopo City Inspectorate Office. The results of this study indicate that internal control has a positive effect on the prevention of *fraud in* the procurement of goods and services. This means that the higher the internal control in the government and companies to the maximum, the higher the prevention of *fraud* in the procurement of goods and services.

The results of this study are in line with (Ainun & Castellani, 2024), (Khairunnah & Nadirsyah, 2022) and (Astuti et al., 2023) which explain that the more effective internal control is, the better the prevention of *fraud* in the procurement of goods and services. Therefore, in carrying out the management process of a government or company, good internal control is needed. This aims to ensure the smooth running of government or company activities and objectives so that they can run effectively and efficiently in finding or detecting all forms of deviations or fraud that may occur.

The Influence of Probity Audit on Fraud Prevention in Procurement of Goods and Services

From the results of the study, it can be concluded that probity audit has a significant influence on preventing *fraud* in the procurement of goods and services. This finding supports the *Fraud Triangle theory* that one of the main elements in preventing *fraud* is reducing the opportunity for fraud. One effective way to reduce this opportunity is to ensure independent supervision, such as audits at every stage of the procurement of goods and services. Probity audits can improve transparency, compliance, objectivity, and detect potential fraud early, all of which contribute to *fraud prevention*. Therefore, it is important for organizations to strengthen the audit system at every stage of procurement to minimize the risk of *fraud* and ensure a fairer, more efficient, and free from irregularities procurement process. In this study, the results show that probity audit has a significant influence on preventing *fraud* in the procurement of goods and services. This indicates that the better the implementation of probity audits, the less likely fraud is to *occur*.

CONCLUSION

Internal control is one of the pillars of good governance, research results show that internal control can improve fraud prevention in procurement of goods and services. Thus, it is expected that prevention of fraud in procurement of goods can be increased by implementing good internal control in the government sector and also private companies.

Probity audit is effective in preventing fraud because it creates a strict monitoring system and increases transparency. With probity audit, every stage of procurement of goods and services is monitored thoroughly, thus reducing the potential for fraud.

Thus, to improve the effectiveness of fraud prevention in procurement of goods and services, synergy is needed between probity audit and strengthening internal control. Strengthening the internal control system needs to be accompanied by improving the quality of independent supervision, implementing strict sanctions, and implementing a more transparent reporting mechanism in order to create a more accountable and fraud-free procurement system.

Suggestion

Based on the results of the study, it is recommended that further research explore other factors that may be more dominant in preventing fraud, such as organizational culture, employee ethics, and the effectiveness of external supervision. To improve fraud prevention, the Palopo City Inspectorate needs to strengthen the implementation of internal control and training for auditors. Probity audits must be implemented comprehensively in every procurement to ensure compliance with regulations. This suggestion is expected to be a reference for further research and policies to improve the effectiveness of fraud prevention in the public sector.

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