

THE GOVERNMENT'S INTERNAL AUDIT PLANNING STRATEGY IN PREVENTING CORRUPTION IN THE PROCUREMENT SECTOR IN THE ERA OF DISRUPTION¹

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ABSTRACT

This study aims to disclose not only the APIP's internal audit planning strategy in accordance with the mandate of the SAAIPI 2014, Law 30/2014, Law 23/2014, Government Regulation 60/2008, Presidential Regulation 16/2018, Presidential Regulation 54/2018, but also the synergy strategy among APIP, LKPP and APH in preventing corruption in the procurement sector. The research method used is a qualitative method with the literature studies, surveys, and retrospective studies. The results show that the mandate of internal supervision can be identified through the relationship matrix between SAAIPI 2014 and several regulations. The strategy in the synergy of supervision planning conducted by APIP, LKPP and APH can be determined through a SWOT analysis of the role of APIP. There are 4 choices of strategies for optimizing the role of APIP. APIP that has a capability score of 3 can use the SO and ST strategies. Whereas APIP that has capability scores of 1 and 2 can use the WO and WT strategies. Whole of Government can be built by APIP, APH and LKPP, either in the form of coordination between institutions, the formation of task forces, or social coalitions.

Keywords: Internal Audit Mandatory, SWOT, Whole of Government

1. INTRODUCTION

Efforts to prevent corruption in procurement sector have been carried out by the government, including through internal control policies in Government Regulation Number 60 of 2008 (PP 60/2008) on the Government Internal Control System (*Indonesia: Sistem Pengendalian Internal Pemerinth / SPIP*) and several changes in procurement policies starting from Presidential Regulation (Perpres) number 54 of 2010 concerning the government goods and services

procurement (*Indonesia: Pengadaan Baranga dan Jasa Pemerintah / PBJP*), Presidential Regulation number 70 of 2012, Presidential Regulation number 4 of 2015, to most recently Presidential Regulation number 16 of 2018.

However, the fact shows that corruption in PBJP is ranked second according to the type of corruption handled by the Corruption Eradication Commission (*Indonesia: Komisi Pemberantasan Korupsi*). There were 171 (25%) of 688 corruption in PBJP in the period of 2004 to 2017 with

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an increasing trend (figure 1). Statistics on PBJP complaints to the KPK in the first semester of 2018 showed that 65.66% or 1,843 of 2,807 PBJP complaints were categorized as complaints of corruption.

PBJP's governance portrait, after the issuance of Presidential Regulation 16/2018, should be improved because corruption prevention efforts are increasingly clear through the mandatory strengthening of the role of the Government's Internal Supervisory Apparatus (APIP) in handling PBJP complaints and oversight from planning to handing over of work. In fact, the Audit Standard of the Indonesian government's Internal Auditor (SAAPI) in 2014 mandated APIP to be able to provide added value to the organization through evaluations of government governance, risk management and internal control, including the PBJP sector.

However, there were still 24.72% of the capability of 627 APIP KLPD in 2017, or 155 APIP were at level 1 (initial), meaning; APIP has not been able to provide guarantees for the governance process in accordance with regulations and corruption prevention (BPKP, 2018). The conditions of independence, supervision, and internal control of the government, and the APIP KLPD are still weak (Presidential Regulation 54/2018).

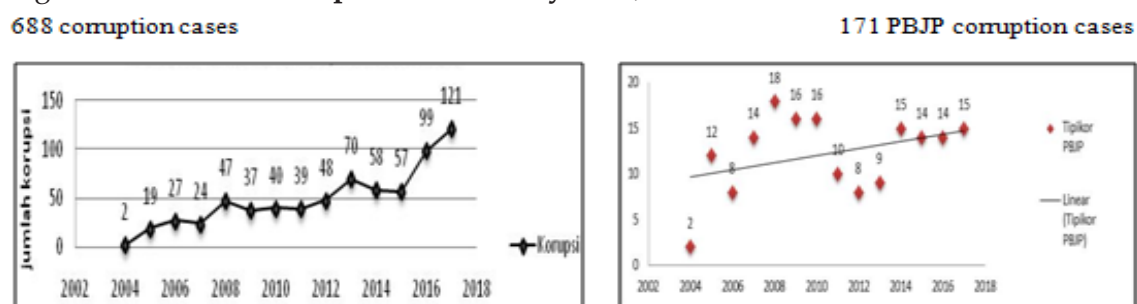
In addition, there is also a coordinating mandate between APIP and Law Enforcement Officials (Law 30/2014, Law 23/2014, Presidential Regulation 54/2018) in internal supervision. APIP must also consider the involvement of the prosecutor's office in governance since

the issuance of the Attorney General's Decree Number: KEP-152 / A / JA / 10/2015 regarding the establishment of **TP4 or TP4D**. Meanwhile, APIP must also coordinate with the **Government Goods and Services Procurement Policy Agency** (Indonesia: *Lembaga Kebijakan Pengadaan Barang dan Jasa Pemerintah / LKPP*) which is authorized to develop the procurement complaints system, including PBJP systems and policies in accordance with developments and needs, taking into account the objectives, policies, principles, and ethics of PBJP (Presidential Regulation 16 / 2018).

In addition to the mandates mentioned above, there are a number of previous research findings related to planning strategies that can serve as benchmarks in APIP supervision planning. Planning can be done by following audit standards (Alfiah, 2018), making a priority scale (Girsang, 2018; Meluk et al, 2015), fulfilling mandatory laws (Suseno and Sunarto, 2016), and using planning information systems (Setianingsih et al, 2015). To support the eradication of corruption, APIP can use a SWOT analysis (Setiaji et al, 2015; Manihutu et al, 2014) and implement e_government (Hardjaloka, 2014).

Strengthening the role of APIP in preventing corruption through mandates in a number of regulations has not yet had an optimal impact in suppressing corruption in procurement sector. The condition of APIP's capability level has not been conducive to implement APIP's role in preventing corruption in procurement after the issuance of

Figure 1. Trend of Corruption handled by KPK, 2004-2017



Source; KPK, 2018 processed

Presidential Regulation 16/2018. This description reflects the gap between “the mandatory role of APIP which should add value to the organization” and “the fact of the increasing trend of corruption in procurement sector”.

This research aims to examine and identify the relationships among APIP’s internal supervision mandates in the 2014 SAAIPI, Law 23/2014, Law 30/2014, PP 60/2008, Presidential Regulation 16/2018 and Presidential Regulation 54/2018. Disclose the APIP supervision planning strategy in accordance with some of these mandates and create a synergy among APIP, LKPP and APH in the prevention of corruption in procurement sector.

In addition, this research is also beneficial for, APIP, APH, LKPP, K / L / PD, stakeholders and policy makers for the development of internal control planning and the development of a conducive control environment to prevent corruption in procurement sector. Procurement actors, researchers and observers in supporting improvements in PBJP governance, risk management and internal control.

2. LITERATURE REVIEW AND HYPOTHESIS

There are several mandates and theories related to planning and / or internal supervision. The mandatory planning reveals that planning is the determination of appropriate future actions, through a sequence of choices, taking into account available resources. Planning must be systematic, directed, integrated, comprehensive, and responsive to changes based on accurate and accountable data and information (Law 25/2004). Data can be in quantitative or qualitative form obtained, among others, through observation, while “information” is processed data that is used to get an interpretation of a fact (explanation of Law 25/2004). To support a national strategy for preventing corruption, planning must integrate policies, planning processes, budgeting and bureaucratic performance (Presidential Regulation 54/2018).

While the mandatory supervision, SAAIPI 2014 reveals that the internal audit activity is designed to provide added value and improve the organization’s operations. Internal auditors need to evaluate the effectiveness of 3 things: governance, risk management, and internal control. For this reason, APIP can perform assurance or consulting assignments. In planning assignments, internal auditors must consider the condition of the internal control system and noncompliance of auditee with laws and regulations, fraud, and non-compliance. APIP can choose the type of internal supervision in accordance with Government Regulation 60/2008, in which the assurance assignments are in the form of audit, review, evaluation, and monitoring, while the consulting assignments are in the form of assistance, training and others.

To support the national strategy for preventing corruption, APIP needs to direct internal supervision on the creation of professional and integrated government governance and anti-corruption bureaucratic culture, as well as capability of the state civil apparatus (ASN). In addition, there must be an increase in the implementation of a synergized, directed and integrated supervisory strategy (Presidential Regulation 54/2018). To achieve these objectives, the Whole of Government (WoG) can be applied by APIP. WoG is an approach to governance that brings together collaborative efforts of government from all sectors in a broader scope of coordination to achieve the objectives of policy development, program management and public services (LAN, 2017).

In the aspect of internal supervision in the PBJP sector, there are 6 scopes of internal supervision at all stages of the PBJP, such as the fulfillment of the value of money benefits, compliance with regulations, achievement of domestic content levels, use of domestic products, provision of packages for small businesses, and sustainable procurement. APIP must even follow up on public complaints

about irregularities in the PBJP process that are accompanied by factual, credible, and authentic evidence, either directly or through law enforcement officials (Presidential Regulation 16/2018). In the context of supporting national strategies for preventing corruption, PBJP internal supervision needs to be directed at increasing independence, transparency and accountability in the procurement of goods and services (Presidential Regulation 54/2018).

While in the scope of local government, PP 23/2014 also reveals that APIP is required to conduct an examination of alleged irregularities complained of by the public. APH must coordinate first with APIP in handling public complaints. APIP must prove the existence of administrative or criminal deviations that need further processing by APH. Meanwhile, Law 30/2014 mandates APIP in overseeing the abuse of authority. APIP must prove whether the information of authority misuse has been proven "there is no error", "there is an administrative error", or "there is an administrative error that causes state financial losses".

In addition to the mandatory statements above, there are several previous studies related to planning in various fields with various research objectives (annex 1). In the field of auditing, the financial report audit plan has been carried out by the XYZ Public Accountant Office in accordance with the design made and in accordance with the professional standards of the public accountant (Alfiah, 2018). In other fields, the priority scale of road handling planning has been proven through literature studies and surveys. The results are in the order of the 3 highest ranks; accessibility by 39.5%, mobility function by 26.1%, and road segment flow function by 15.5% (Girsang, 2018). Whereas the priority scale of the reservoir rehabilitation plan is proven through surveys and observations. The highest priority result is the rehabilitation of reservoirs, with the level of damage of 62% (Meluk et al, 2015).

Meanwhile, the village development

planning process in GunungPati Sub-district of Semarang is in accordance with the mandate of Law number 6 of 2014 concerning villages, but the priority is still in physical development only, not paying attention to the needs of other fields (Suseno and Sunarto, 2016). In addition, the use of regional planning information systems has not been effective because the identification of problems has not been optimal (Setianingsih et al, 2015).

The APIP supervision plan needs to consider the condition of APIP's capability level. 24.72% or 155 out of 627 APIPs are at level 1 (initial), meaning that APIP has not been able to provide guarantees for the governance process in accordance with regulations and prevent corruption (BPKP, 2018). Another consideration that is also necessary is the risk map of corruption in procurement (Kamal, 2018).

Strength-weakness-opportunity-threats (SWOT) analysis can also be used for strategic planning for dominant problems (Manuhutu et al, 2014) and as material for the preparation of fraud prevention strategies (Setiaji et al, 2015). Then, APIP needs to integrate 4 e-government strategies: prevention, law enforcement, empowering access to information, and capacity building (Hardjaloka, 2014).

Based on the description above, it can be revealed that APIP must strive to provide added value to the organization in governance, risk management, and internal control. Even in developing a corruption prevention strategy, APIP can use a SWOT analysis. APIP needs to analyze strengths, weaknesses, role opportunities according to the mandate, and potential threats.

3. METHODS

The author uses qualitative research method. Qualitative research, according to Sugiyono, is research that is used to examine the condition of natural objects where the researcher is a key instrument (Gunawan, 2013). Qualitative research findings are not obtained through statistical procedures or other forms of calculation (Gunawan, 2015).

This research is conducted through literature studies, retrospective studies and surveys. Literature studies are the studies of journals, articles, books, modules and other literacy sources. A retrospective case study is carried out on a study report on the capabilities of APIP from BPKP, a corruption prevention report from the KPK, and a report on procurement complaints from LKPP. Meanwhile, the survey is conducted online through Google form to the state civil apparatus that have been audited by APIP.

The types of data used are primary and secondary data. Primary data is in the form of verbal data from informants relating to research. Secondary data is in the form of data obtained from graphic documents and others that can enrich primary data (Arikunto, 2014). The research process is carried out as shown in Figure 2.

4. RESULT AND DISCUSSION

Mandate

From some internal supervision mandates in the literature review section, it can be revealed the relationship among mandates

through the matrix in table 1.

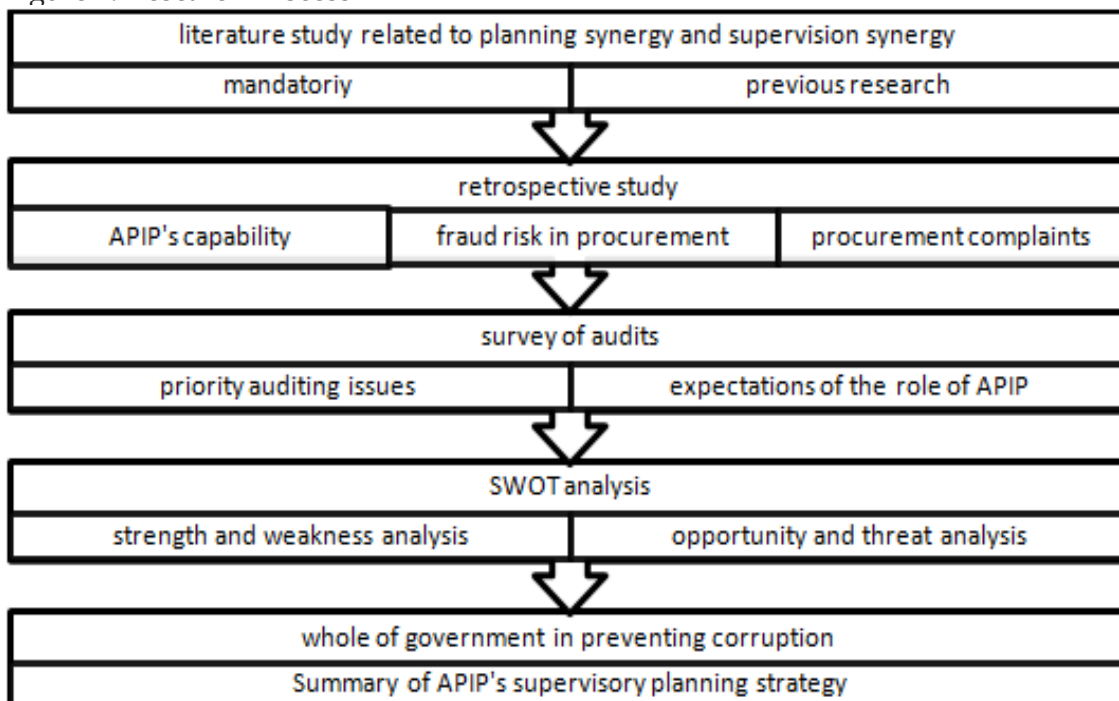
From Table 1 above it can be revealed that whatever type, scope and object of internal control, APIP must comply with audit standards. To support the national strategy to eradicate corruption, APIP must increase awareness of 2 sources of information on internal control objects: public complaints and abuse of authority. APIP also needs to direct its supervisory planning strategy to 3 objectives: integration of planning, synergy in supervision, and safeguarding increased PBJP accountability. In planning internal control, APIP must use order of choice, consider available resources, and use accurate and accountable data.

Review of Previous Studies

APIP can use some of the results of previous studies to optimize the implementation of the internal control planning mandates as part of the national corruption prevention strategy (table 2).

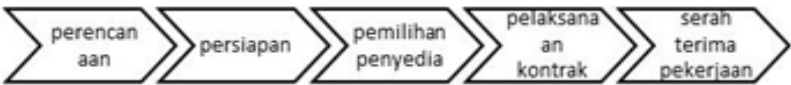
One of mandates that must be considered by APIP in planning or implementing roles is the Indonesian Government Internal

Figure 2. Research Process



Source: Processed Data from Arikunto, 2014; Gunawan, 2015; Setiaji et al, 2015; Manihutu et al, 2014; LAN, 2017

Table 1. Matrix of the Relationship Among Internal Supervision Mandates

Descriptions related to supervision & planning	SAAIPI 2014		
	Governance	Risk Management	Internal Control
Supervision type	<i>Assurance or consulting</i> (SAAIPI 2014) Audit/review/evaluation/monitoring/other surveillance activities (PP 60/2008: pasal 1 & pasal 48)		
Scope (Presidential Regulation 16/2018; article 76)	Fulfillment of value for money benefits Compliance with Regulations Achievement of TKDN Use of domestic products Package backup for Small Business Sustainable procurement		
Object: process of PBJP (Presidential Regulation 16/2018; article 76 paragraph 2)			
Public Complaints	PBJP (Presidential Regulation 16/2018; article 77) Continue to APH if there are indications of corruption, collusion and nepotism Deviations by the state civil apparatus / ASN (Law 23/2014; article 385) Criminal: continue to APH	APIP audit Administrative: APIP audit	
Abuse of authority (Law 30/2014; article 30)	Audit (paragraph 1)	Proven that there were no errors (paragraph 2) Proven that there were administrative errors (paragraph 2 &3) Proven that there were administrative errors that caused state financial losses (ayat 2 & 4)	
National strategies for the prevention of corruption (Annex Presidential Regulation 54/2018)	integration of policies, planning processes, budgeting, and bureaucratic performance implementation of a synergized, directed and integrated supervisory strategy increase in independence, transparency and accountability in the process of procurement of goods and services		
Planning (Law 25/2004)	Planning by using the order of choice by considering available resources (article 1) Sources of planning data must be accurate and accountable (article 31)		

Source: processed from audit standards and several regulations

Auditor Standard (SAAIPI) 2014. SAAIPI 2014 reveals that internal audit activities must be able to evaluate and contribute to improving public sector governance, risk management, and internal control using a systematic and disciplined approach.

There are 6 (six) previous studies which

examined the effectiveness of planning. First, planning can be done by following the audit standards (Alfiah, 2018). Second, making a sequence of choices or priority scale (Girsang, 2018; Meluk et al, 2015). Third, according to Suseno and Sunarto (2016), who revealed that the determination

of development priorities had not yet fully followed the instructions and tended to prioritize physical development, so that compliance with regulations was needed. Fourth, according to Setianingsih et al (2015), by examining the effectiveness of regional development planning information systems (simrenda) in Malang city development planning, he concludes that regional development planning is a guide to development implementation and serves as a benchmark for the success of regional development. So, the use of planning information systems is needed. Fifth, APIP can use SWOT analysis (Setiaji et al, 2015; Manihutu et al, 2014) and implement e_government (Hardjaloka, 2014)

Table 2 above reveals that APIP's role in corruption prevention must remain within the corridor of the mandate of audit standards and regulations. The oversight mandate must remain linked to governance, risk management and internal control. The synergy strategy of internal control planning in preventing corruption in procurement sector can be carried out in the order of the process such as identifying the type of internal supervision in accordance with the mandate of audit standards and regulations, making a map study or problem of the audit object, SWOT analysis, and studying the type of supervision according to the problem of the audit object and the conditions of the APIP.

Retrospective study

Level of APIP Capability

A post-training evaluation report for the enhancement of APIP's capabilities reveals the APIP's capability levels as of December 31, 2017 (Table 3). Level 1 (Initial) means that there have been no supervisory activities or permanent supervision practices, there is no recurring capability and it still depends on the individual performance of an auditor so that APIP has not been able to guarantee the governance process in accordance with regulations and corruption prevention. Level 2 (infrastructure) means that the audit process is carried out regularly, routinely and repeatedly. Infrastructure has been built but only part of which has been aligned with audit standards. The outcome is able to provide adequate confidence on the process in accordance with regulations and able to detect corruption. And level 3 (Integrated) means that professional practices and internal audits have been uniformly established and aligned with standards. The outcome is that APIP is able to assess the efficiency, effectiveness and economy of a program/activity and provide consultation on governance, risk management and internal control.

Fraud Risk in Procurement

Fraud risk is the level of vulnerability faced by an organization related to the fulfillment of one of the elements in the fraud triangle, such as pressure, opportunity and rationalization, in committing fraud,

Table 2. Matrix of APIP Planning Mandates and Previous Studies

Planning Mandate	SAAIPI 2014		
	Governance	Risk Management	Internal Control
Compliance with audit standards	Alfiah, 2018		
Compliance with regulations	Suseno and Sunarto, 2016		
Choice order or priority scale	Girsang, 2018; Meluk et al, 2015		
Consider available resources	Setyaningsih et al (2015), Kamal (2018), Setiaji et al (2015); Manihutu et al (2014)		
Accurate and accountable data	BPKP (2018)		
Integration and synergy	Hardjaloka (2014)		

Source: Compiled from the Mandate and Several Previous Studies

in which when it occurs it will have an impact on the financial loss, performance and reputation of the organization, both directly and indirectly (Nurharyanto, 2016). There are 58 fraud risks that have been mapped according to the handling rating (Kamal, 2018).

In addition, a retrospective study (Kamal and Elim, 2018) of the relationship between PBJP corruption mode in procurement corruption prevention reports (KPK) and PBJP actors (Presidential Regulation 16/2018) revealed that 69.23% or 9 out of 13 highest procurement fraud risk ratings were in the area of leadership or PA / KPA (appendix 2).

Handling of Procurement Complaints

The statistics of PBJP complaints to the KPK in the first semester of 2018 showed that 65.66% or 1843 of 2807 procurement complaints were categorized as complaints of corruption (table 4). The data needs to be an important consideration by APIP to optimize the role of corruption prevention in accordance with the mandate of Presidential Regulation 54/2018.

Survey Related to Auditee Conditions

An online survey through google form to auditee was conducted to find out auditee management issues and auditee expectations of the role of APIP.

Respondent data and response results in Google form are in Appendix 3. Survey results show that there are 30.77% or 12 of 39 respondents who think "uncomfortable with the presence of auditors who will or are currently auditing" and "get data orders / requests from auditors outside the main audit tasks ". Then, there are 15.38% or 6 out of 39 respondents who think "not informed by the auditor about the purpose of the audit".

Auditee Management Problems according to Auditee perceptions

There are 39 respondents who answer survey questions related to management issues that need the help of APIP's role (figure 3). The auditees argue that the highest ranking of management issues is in the form of activity planning (38.5% of opinions).

Auditee Expectation Related to the Role of APIP According to Auditee's Perception

The results of the survey show that 39 respondents give opinion about the role of APIP, which is expected to contain more than 1 role of APIP (figure 4). 89.7% or 35 out of 39 auditees expect the highest role of APIP in the form of facilitating.

Table 3. Levels of APIP's Capability as of December 31, 2017

APIP Capability	APIP Unit			Σ
	Central	Provincial	Regency/ City	
Level 1	26	1	128	155
Level 2	38	14	261	313
Level 3	21	19	119	159
Σ	85	34	508	627

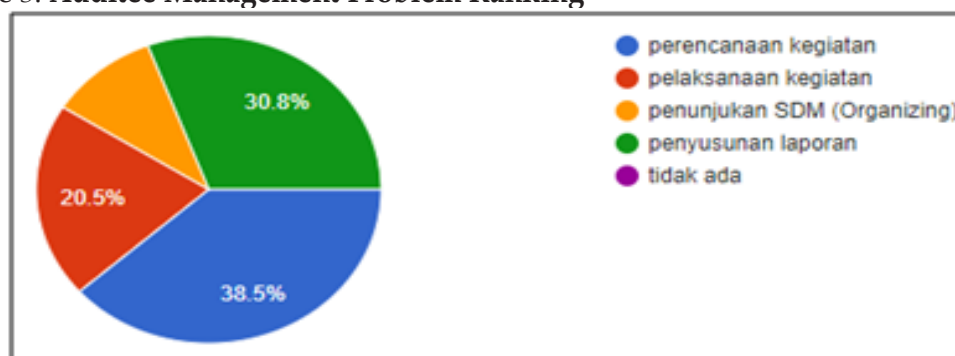
Source: BPKP, 2018

Table 4. Complaints about Procurement at KPK in the First Semester of 2018

Description of PBJP Complaint	First Semester of 2018						Σ	%
	Jan	Feb	Mar	April	May	June		
Indication of corruption	305	334	336	368	324	176	1843	65,66
Indication of Non corruption	170	161	196	178	172	87	964	34,34
Σ							2807	100

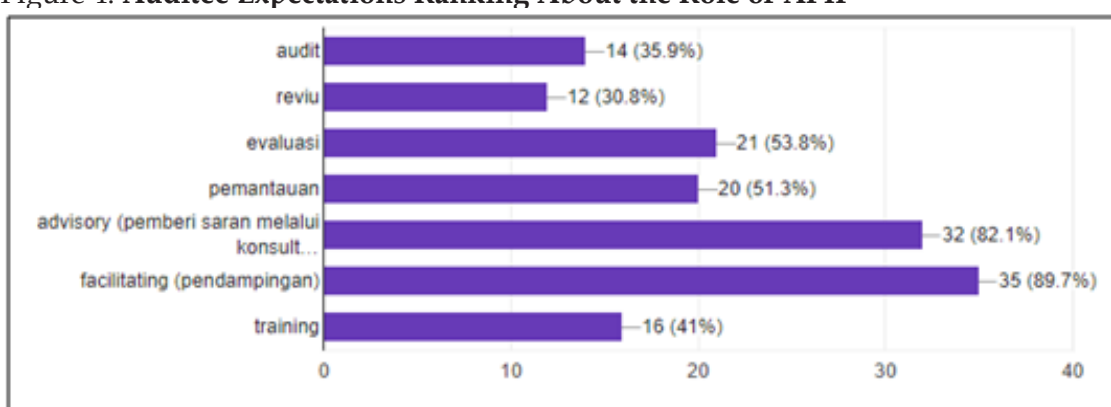
Source: KPK, 2018

Figure 3. Auditee Management Problem Ranking



Source: Responses in Google Form, September 2018

Figure 4. Auditee Expectations Ranking About the Role of APIP



Source: Responses in Google Form, September 2018

Strenght, Weakness, Opportunity, and Threat (SWOT) analysis and Whole of Government (WoG) Approach

SWOT analysis is done by identifying weaknesses, opportunities and, challenges (BPKP, 2014). Zhafran (2017) reveals that there are two main steps in the SWOT analysis: to describe the 4 main components of SWOT analysis and to make strategies based on the SWOT matrix.

While the WoG approach has become a global trend that is applied in both developed and developing countries including Indonesia. WoG can be implemented in 4 forms: strengthening coordination between institutions, forming special coordination institutions, forming task forces, and maintaining social coalitions. Task force is a form of institutionalization of coordination that is carried out outside the formal structure, which is not permanent. Whereas social coalition is an informal

form of unifying coordination between sectors or institutions, without the need to form a special institutionalization in this coordination. Social coalition initiatives can be encouraged between government actors, businesses and community groups. This social coalition encourages the equalization of values and perceptions about something, so that in the end, natural coordination will occur (LAN, 2017).

From mandate review, previous studies, retrospective studies and auditee surveys, SWOT analysis can be done with the matrix in Appendix 1. SWOT analysis reveals that WoG needs to be applied in 1 form (SO strategy), 2 forms (WO strategy), 3 forms (ST strategy), or 4 forms (WO strategy).

According to Wheelen and Hunger in Zhafran (2017), the SWOT analysis matrix is a vertical column containing an External Factor Analysis Summary (EFAS) and a horizontal row containing an

Internal Factor Analysis Summary (IFAS). In SO cell, strategies are programmed to utilize developing opportunities using existing strengths. In WO cell, strategies are programmed to utilize developing opportunities by overcoming internal weaknesses. In ST cell, strategies are developed to utilize power to avoid threats. In WT cell, strategies are developed to minimize weaknesses and at the same time avoid external threats.

From Appendix 1 it can be revealed that the vertical column is in the form of opportunities and threats faced by APIP. The opportunities that APIP has are in the form of various mandates to supervise and prevent corruption in procurement sector. The information on APIP threats is in the form of several results of surveys on auditee and violations of the mandate of APH on the regulation of complaint handling.

Meanwhile, the horizontal row contains APIP's internal strengths and weaknesses. APIP's internal strength is APIP's capability which is at level 3 and APIP has data on auditee problems and expectations. While APIP's internal weakness is APIP's capability which is below level 3 and APIP's HR still violates many ethical codes and audit standards.

Then, from the combination of vertical columns and horizontal rows, APIP needs to use strategies in accordance with SO, WO, ST, or WT cells. For example in WT cell, the condition of APIP's internal weaknesses is in the form of APIP capabilities at level below 3, APIP's HR commits a lot of violations, while there is an external threat in which auditees feel uncomfortable with the presence of auditors. So, one of the WT strategies is to map APIP's HR competencies and design APIP's HR competency development.

5. CONCLUSION

This research has 2 objectives: 1) to examine and identify the relationships among APIP's internal supervision mandates contained in the SAAIPI 2014, Law 23/2014, Law 30/2014, Government Regulation

60/2008, Presidential Regulation 16/2008 and Presidential Regulation 54/2018, and 2) to disclose APIP's supervisory planning innovation strategy in accordance with these mandates and the creation of synergy among APIP, LKPP and APH in preventing corruption in procurement sector. The results show that the mandates of internal supervision could be identified through the matrix relationship between SAAIPI 2014 and several regulations. APIP can optimize its mandates in choosing the type of supervision, object of supervision, scope of supervision, procurement complaints, and abuse of authority. The implementation of the mandates needs to be directed towards the achievement of national strategies for preventing corruption and needs to be planned with accurate data.

While the second research finding proves that the APIP planning strategy in preventing corruption in procurement sector can be done with a SWOT analysis. Analysis of APIP's internal conditions is in the form of APIP's capability level, while analysis of APIP's external condition is in the form of a review of fraud risk map in procurement sector at the auditee, a review of trends in procurement complaints, a review of the conditions of auditee issues, and a survey of auditee expectations. For APIP that has capability level 3 can use SO and ST strategies. Whereas APIP that has capability 1 and 2 can use the WO and WT strategies. Then, the synergy of APIP's supervisory role in preventing corruption can be built through WoG, among APIP, APH and LKPP, in the form of coordination between institutions, the formation of task forces, and social coalitions.

The implication of this research in science is that there are several further studies that can be developed related to corruption prevention by APIP. Subsequent research can use APIP objects directly in certain local governments or government agencies. Researchers can also use the SPIP maturity level as a portrait of APIP's external conditions. In addition, this study also has implications that APIP

must build capabilities so that the role of APIP truly adds value to the auditees.

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Appendix 1. SWOT Analysis Matrix for APIP's Role

SWOT Analysis Matrix for APIP's role		STRENGTH	WEAKNESS
159 APIP capabilities are at level 3 Able to provide consultation Able to assess program efficiency and effectiveness APIP has priority data on auditee issues APIP knows the role needed by the auditee		Capabilities of 468 APIPs are at level 1 or 2 30.77% of auditors command / request data from parties outside their main tasks 15.38% of auditors did not give an objective of the audit APIP does not have priority data of auditee issues APIP does not know the role needed by the auditee	
OPPOR TUNI- TIES	There is a standard mandate There is a regulatory mandate (including handling complaints and abuse of authority) There are 58 on the PBJP fraud risk map at the auditee There is hope of APIP's role in the auditee	SO STRATEGY Conducting risk-based internal audits and auditee issues Increasing risk management information dissemination to the auditee Building integrated information regarding complaint handling increasing transparency of internal control results Increasing synergy and coordination between institutions such as APA and LKPP (as a form of WoG)	WO STRATEGY Building the quality of APIP's HR competencies Increasing competence to conduct socialization and consultancy Conducting a survey on the conditions and needs of the auditee and reviewing the BPK audit results Audit for specific purposes Forming a task force consisting of APIP, APH and LKPP (as a form of WoG) Building coordination between institutions (asa form of WoG)
TRE ATHS	The number of complaints that indicate corruption is quite high (65.66%) Complaints are handled directly by APH Abuse of authority is handled directly by APH There are 9 PBJP fraud risks in the auditee lead area There are 30.77% audites who are uncomfortable with the presence of auditors	ST STRATEGY The socialization and assistance of auditee risk management Risk based internal audit Establish formal understanding with the auditees Form a task force consisting of APIP, APH and LKPP (as a form of WoG) Design joint programs / activities between APIP and APH (as a form of WoG) Form a social coalition that encourages easy access (as a form of WoG)	WT STRATEGY Make APIP HR competency map and design APIP HR competency development. Conduct a survey of the conditions and needs of the auditee Audit for specific purposes Regular meetings with top leaders and auditee leaders (WoG form) Inviting APH & LKPP to be a resource for the socialization of Law 30/2014 and Presidential Regulation 16/2018 (WoG form) Publish results of studies in routine coordination meetings with APH and LKPP (WoG form) Form a social coalition that encourages the study of trends in handling complaints and abuse of authority (WoG form)

Source: Processed from Mandate, Audit Standard, Retrospective Study, Auditee Survey, Setiaji et al (2015), Manuhutu et al (2014), BPKP (2014)