

REVITALIZING AND STRENGTHENING THE ROLE OF APIP IN BUILDING STRONG TONE AT THE TOP AS AN EFFORT TO PREVENT CORRUPTION IN INDONESIA

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ABSTRACT

No country or organization can fully avoid the risk of fraud. The most common fraud in Indonesia is corruption. Corruption has become a culture that is very difficult to separate in every sector especially in the government sector. Sadly, many corruption cases involve regional leaders. Indirectly, the bad example or tone at the top of the leader is one of the causes of the culture of corruption still inherent in the government sector. Corruption in the government sector will certainly have an impact on the declining quality of public services in the community. Weak internal control systems, consisting of both hard control and soft control, in Government are one of the main factors that leads the leaders having the opportunity and motivation to commit corruption continuously. Within the Indonesian Government there is Government Internal Auditor (hereinafter referred to Aparat Pengawasan Intern Pemerintah / APIP). APIP is expected to be able to answer the need for the current audit profession. The new paradigm demands the role of APIP not only acting as a supervisor but also a controller. As a Controller, APIP plays a role in guiding and ensuring that all existing processes in government to achieve objectives have been implemented accountably and can minimize risks especially fraud risks by performing several roles such as consulting and assurance service to prevent, detect, and prove the occurrence of fraud through an active role in the whistleblowing system, risk-based audit, forensic audit and continuous audit. To support the role of APIP, it is necessary to strengthen the institutional, regulation and capability sectors so that APIP's role can be effective and maximal. If APIP's role is effective in establishing a good control system then the opportunities and wishes of a local leader in committing corruption is also small so the leaders can provide good tone at the top for subordinates. Thus, it will be able to form a strong anti-corruption culture for any regional leaders. Therefore, the revitalization and strengthening of APIP can be used as a strategy in making anti-corruption system and culture in Indonesia.

Keyword: Corruption, Tone at the top, Internal Control System, APIP.

1. INTRODUCTION

Today, in Indonesia, corruption is like a disease or even a culture that is very difficult to eliminate. Even though several anti-fraud institutions, such as the Corruption Eradication Commission (KPK), have been established as repressive efforts to deal with existing corruption cases, there are still many state administrators and officials in the government sector who dare to commit corruption. Data from Transparency International (TI) notes that Indonesia's perception index of 2016 was at number 37 and occupied a rank of 90 out of 176 countries. It can be seen from the data that efforts to eradicate corruption in Indonesia are still slow. Corruption is the major cause of the delay in development, growth, and prosperity of the people in a country because corruption can have an impact on the low level of investment, a decline in economic growth, and an increase in the unemployment rate (Sharma and Arup, 2015). Such a condition is then exacerbated by the low anti-corruption mentality of the State Civil Apparatus. According to data from Indonesia Corruption Watch (ICW), it is found that the highest number of corruptors in 2017 was the State Civil Apparatus (ASN) at the regional government level, or as many as 456 people (CNN Indonesia, 2015).

The large number of government officials who were caught red-handed in corruption cases by the Corruption Eradication Commission (Indonesian: Komisi Pemberantasan Korupsi / KPK) is a proof of the correctness of the data. In 2017 alone the KPK carried out 19 arrest operations to the government officials. It is the highest record in history since the establishment of the KPK (Katadata, 2017). According to ICW, public services were the most vulnerable sectors of corruption as seen from the highest number in 2015. The 5 big corruption cases in the government sectors include education, transportation, health, financial and social sectors, but the highest cases and losses are in the financial sector with 105 cases and a loss of 385.5 billion, followed by the social

sector with 50 cases and a loss of 639.8 billion. (Okezone news, 2016). Therefore, in addition to financial sector, public sector, especially the government, is the sector that must get more attention than other sectors because in addition to the large number of corruption cases that occur on every line, this sector also causes huge state losses. This is different from the handling of cases that occur in the private sector which is still rarely exposed in the mass media. This is because the cases can be resolved by the internal company, such as through dismissal, sanction, or compensation.

Sadly, from the large number of Red-Handed Operations carried out by the KPK, almost all corruption cases were committed by leaders in related government institutions, such as the case of receipt of 1 billion bribes by the Governor of Bengkulu Ridwan Mukti regarding the winning of a project, the case of alleged bribery in the management of service funds at Kardinah Regional Hospital in Tegal in 2017 and in the procurement of goods and services by Tegal Mayor Siti Masitha Soeparno in 2017, bribery case to stop handling corruption cases of village funds misappropriation by Pamekasan Regent Achmad Syafi, and many more. From the above cases, it can be seen that the tone at the top has not been well implemented by relevant officials to support the efforts to eradicate corruption in Indonesia.

According to the American Institute of Certified Public Accountants (AICPA) in Arens et al. (2012: 366), the tone at the top plays an important role in preventing and detecting corruption activities. Tone at the top is an example that is built in an organization to stay away from illegal acts (BPKP, 2016). The tone at the top itself cannot run well without any supporting elements such as governance, risk, and internal controls that must be implemented in order to create a strong tone at the top, especially the internal control element, because according to the Association of Certified Fraud Examiners (ACFE), a weak internal control is the highest factor

causing Fraud. ACFE divides these factors based on fraud tree. And the results show that the lack of internal control contributes 25% to the occurrence of Corruption, 32% to Misappropriation, and 29% to Financial Statements Fraud (ACFE, 2018).

The large number of corruption cases committed by officials above shows that the internal control in the government environment is still less effective. So in this case, Internal control system plays an important role because it is an integral process in actions carried out continuously by the leaders and all employees to ensure that the organization runs and achieves its objectives effectively and efficiently, including the reliability of financial reporting, the security of assets country, and the compliance with laws and regulations. The internal control system which is held thoroughly in the central government and regional government is the Government Internal Control System. The Government Internal Control System is a system that must be implemented by ministers / leaders of institutions, governors, and regents / mayors to achieve effective, efficient, transparent, and accountable management of state finances. Here, auditors, especially Government Internal Auditors (Indonesian: Aparat Pengawasan Internal Pemerintah / APIP) play an important role because the internal auditors can test, evaluate, and assess whether the Government Internal Control System existing in government agencies has been running well, effectively, efficiently, and economically in an effort to establish a good anti-fraud system design to prevent fraud in government. Unfortunately, this crucial role of internal auditor does not run effectively and is even often neglected in the government environment. Therefore, it is necessary to revitalize the role of the government internal auditor to build a strong tone at the top as a preventive effort toward the occurrence of fraud in Indonesia. Formulation of the Problem (1) How can the tone at the top prevent fraud in the government sector in Indonesia? (2) What is an effective way to revitalize the

role of internal auditors in order to build a strong tone at the top that can prevent fraud in the government sector in Indonesia?

2. METHOD

The research method used is a qualitative method with a descriptive exploratory approach. An exploratory approach is carried out by collecting and analyzing relevant data and information. Descriptive approach aims to explain something in a detailed and systematic way. This study uses secondary data as the main data for analysis. The secondary data are the data taken indirectly from existing data sources such as through websites, documentation studies, books, magazines, newspapers, and other documents related to this study. In this case, the researchers seek and study and then analyze the data and information related to the focus of the problem under study: revitalizing and strengthening the role of the Government Internal Auditors (APIP) in building a strong tone at the top as an effort to prevent fraud in Indonesia

3. RESEARCH RESULT AND DISCUSSION

The role of the tone at the top in preventing fraud in the government sector in Indonesia

The large number of government officials in Indonesia, both central and regional, who were successfully caught red-handed by the Corruption Eradication Commission (KPK) through its operations recently should be appreciated. On the one hand, this is good news because it indicates that efforts to eradicate corruption in Indonesia are not playing games. However, on the other hand, this condition is also unfortunate because efforts to prevent corruption are still not going well. In fact, many cases have dragged regional leaders, such as regents, mayors and governors, who are respected in their respective regions. According to Karyono (2013), in an effort to prevent fraud, the main role lies in the leadership, both the highest leadership and the leadership at every line of the organization.

Table 1
The Number of Criminal Acts of Corruption Based on Position

POSITION	2013	2014	2015	2016	2017	TOTAL
Members of Legislative Body and Regional Legislative Body	8	9	19	23	20	79
Head of Institution / Ministry	4	9	3	2	0	18
Governor	2	3	3	1	1	10
Mayor/Regent and Deputy	3	12	4	9	13	41
Echelon I / II / III	7	2	7	10	43	69
TOTAL	24	35	36	45	77	

Source: www.acch.kpk.go.id

This can have bad implications for the subordinates, because if the leaders do not have a good tone at the top, the behavior of their subordinates will also deviate from the procedures and regulations set. This is in accordance with the Red Flag theory which describes the types of people that can cause fraudulent actions. One of which is tone at the top (The IIA, 2003), that is, exemplary or pressure from managerial levels that can cause subordinates not to comply with the existing rules. For example, a case involving the leader of Tegal city where the KPK arrested the City mayor Siti Masitha Soeparno regarding bribery in licensing and infrastructure projects in the Tegal city Government. This corruption is like continuing corruption committed by the previous mayor of Tegal, Ikmal Jaya, (2009-2014) and M. Zakir (1990-1995) and (1995-2000) who had already been sentenced.

Similar cases also occurred in other regions such as in Banten Province, Donggala Regency, Subang Regency, Kendari City, and Medan City. The absence of role model from previous leaders has caused corruption to become a relay in regional government. The cases also prove that the weak tone at the top coupled with the weak internal control of the regional government will create a culture of corruption that will take place continuously. The strong tone at the top has a close relationship in creating a good environment because, according to the Committee of Sponsoring Organizations of the Treadway Commission (COSO),

tone at the top is one of the supporting components to create a good control environment. So, it is necessary to uphold and strengthen the tone at the top to create an anti-corruption culture within the government.

One way to create an anti-corruption culture in the government environment is to create good soft control. Soft control is organizational values, moral standards, and good example that can form a reliable internal control culture. A good soft control can control the attitudes and behavior of organizational members through the values of beliefs and unwritten habits (Falkenberg and Herremans, 1995). This is supported by the research conducted by Changyin Ge entitled "*Internal Control and External Constraints: Constructing an Institution for the Control of the Chinese Enterprises*", that informal approaches such as cultures that promote ethical attitudes are very important and have an influence on the expected behavior. Good soft control will also complement the implementation of policies, procedures and rules that exist in an agency's hard control because in any sophisticated internal control there must be limitations. For example, in removing goods from a warehouse, there is an authorization system that involves several authorizers. The authorization system will not work effectively if the authorizers collude to commit fraud. However, the soft control will not work effectively if there is no strong control from the relevant agency.

According to Glaucon, a Greek philosopher, humans have a tendency

to commit deviant behavior if there is no supervision in the form of hard control. The existence of honest individuals in the company and a high culture of integrity do not guarantee that corruption will not exist, because an honest man may commit corruption if there is an opportunity. This is in accordance with the Triangle Fraud theory stated by Donald Cersey that the main cause someone to commit fraud is an opportunity, while other aspects cannot be done if there is no opportunity. So, the two controls are complementary and cannot be separated from each other. If the soft control and hard control are good, then the behavior and opportunities of someone to commit fraud are also small and vice versa, so that this can encourage the creation of a strong tone at the top. An example is the tone at the top owned by the former Jakarta Governor Basuki Tjahaja Purnama. During his leadership, the Governor who is often called Ahok was able to change Jakarta from the most corrupt province with state losses of IDR 721 billion based on the publication of the second semester of the Supreme Audit Agency (BPK) to the province with the best transparency and financial conditions in 2016 based on the data processed from MaksigamaIndex Keuda written by the Master of Accounting at Gadjah Mada University.

North Jakarta was also the city with the highest corruption perception index (CPI) in Indonesia based on data released by Transparency International Indonesia (TII), or 73.9%. This could not be separated from hard control in the form of systems and policies he had made, such as the existence of e-budgeting, e-assets, and e-government which made the regional financial management system more transparent and accountable. In addition, Ahok also formed a soft control in the form of honest culture and morals where he did not hesitate to dismiss employees who had committed corruption, even within 10 months of having the position as Governor of Jakarta, more than 2,500 employees were demoted, and 120 people were fired due to corruption case. Therefore, the key

to success in creating a strong tone at the top is by implementing internal control in the form of soft control and strong control with the aim to minimize opportunities in fraudulent action. Furthermore, the leaders should function as a role model and not abuse the existing authority.

Revitalizing the role of internal auditors to encourage strong tone at the top that can prevent fraud occurring in the government sector

Law Number 23 of 2014 concerning Regional Government regulates regional autonomy which includes the right and authority of local governments to regulate and manage their own government affairs and the interests of the local community in accordance with laws and regulations. The impact of this regional autonomy is that local governments have their own power to regulate their regions in addition to the greater access and share of the large budgets. Greater access requires better supervision and internal control because without good supervision and internal control, the opportunity to commit fraud and abuse of authority will be greater that will finally result in state losses.

According to Robert Klitgaard, corruption can occur because of the existence of monopoly and discretion without being accompanied by accountability. $[C = M + D - A]$. The 2006 KPMG survey shows that weak internal control is the main factor causing fraud, or 33% of the total cases of fraud. The second factor is the absence of the internal control system, or 24%. So, internal audit is needed in order to ensure that internal control in the government runs effectively and efficiently. Internal audit is an independent activity, objective beliefs, and consultations designed to add value and improve organizational operations (Institute of Internal Auditors - IIA) quoted by Messier (2005: 514). This Internal Audit helps organizations achieve their goals by implementing a systematic approach and discipline to evaluate and improve the effectiveness of risk management, control, and governance processes. Organizations

that have an internal audit function will be more capable of detecting and reducing the chance of fraud (Coram et al. 2006 and Hogan et al. 2008).

In Indonesia, the implementation of the government performance supervision function is carried out by the Government Internal Auditors (APIP) consisting of the Financial and Development Supervisory Board (BPKP) at the national level and Inspectorate at the Ministries / Institutions, provinces, and Regencies or Cities. The Government Internal Auditors (APIP) is expected to be able to carry out the internal audit function in the government, but unfortunately, it cannot run its function effectively. This can be seen from the small number of findings related to fraud. When the KPK is able to confiscate and save the state money, it means that APIP fails to carry out its role in preventing and detecting corruption. According to Tjahyo Kumolo, the Minis-ter of Internal Affairs, 90% of budget misappropriation cases in the regency or city were the findings of the BPK, KPK, Attorney and Police, while the remaining 10% were the findings of the Inspectorate. This indicates that APIP as an internal auditor has not played an effective and efficient role in preventing and eradicating corruption in Indonesia. Therefore, given the vital role of the APIP as an internal auditor that can detect and reduce opportunities for corruption, revitalization must be carried out while at the same time strengthening the role of APIP to carry out its functions.

There are several things that can be done by APIP in order to reduce the risk of corruption in government, especially related to the issue of transparency because, according to data from MAKSIGAMA INDEKS KEUDA in 2016, government awareness in managing a healthy and transparent budget was still low. This can be seen from the average transparency index of regional financial management in the provincial government in Indonesia, which is only 24.85%. Likewise, this also occurred in performance accountability in 2016, in which 83% of district / city governments

obtained the value of Government Institution Performance Accountability (AKIP) below 50 or category C, whereas, transparency is one of the principles that must be fulfilled for the realization of Good Public Governance (KNKG, 2010). The non-transparent governance has finally resulted in the occurrence of political corruption, such as the misuse of public office for personal or group benefits. Therefore, improving the quality of local government financial reports can be carried out through two functions: inspection and assistance. Inspection includes audit, review, evaluation, monitoring and other supervisory activities. APIP must be able to support the improvement of the quality of local government financial reports through the implementation of supervision, mentoring and financial statement review activities as a whole and their suitability to established standards. In addition, APIP should conduct audit activities such as compliance audits and management audits to measure the performance of government management.

In conducting management audit, APIP can use balance scorecard (BSC) approach to measure the performance of the government not only from a financial perspective but also from a non-financial perspective. BSC is performance management tool that can help organizations translate their vision and strategy into action by utilizing a set of financial and non-financial indicators which are all intertwined in a causal relationship (Luis, 2007). The BSC approach can be used by management auditors to balance measurements of financial performance and other non-financial perspectives. Performance measurement in the balance scorecard, besides being used to assess management efficiency and effectiveness, it is also used to determine the extent to which the implementation of the organization's vision, mission, goals and strategies is successful. In the international world, BSC has been implemented in many government institutions, both at the central and regional levels. In the United

States, Federal Agencies that use BSC are Department of Agriculture, Natural Resource Conservation, Forrest Service, and Department of Commerce. In addition, several states have also implemented BSC, such as Alaska, Oregon, Washington, California, Idaho, and Montana.

Through the BSC, the government or the public sector can explain its mission to the community and identify indicators of community satisfaction more objectively, transparently and measurably as well as able to identify work processes and the quality of the human resources needed to achieve its mission and strategy. In order for the BSC to work well, the internal auditor must be able to establish a results-oriented performance measurement that balances the achievement of targets from four perspectives: finance, internal processes, customers or stakeholders, and employees and organization capacity. In addition, the internal auditor must be able to establish accountability at all organizational levels, collect, use, and analyze the data obtained and connect it to the strategic planning process. Finally, the internal auditor must be able to connect the results of the analysis of data and information above into the process of preparing the work programs and the budget. Therefore as a strategy system, the BSC is applied when preparing the Strategic Plan and as a performance indicator measurement tool, the BSC is applied to the Government Agency Accountability Report (LAKIP).

The new paradigm makes the auditor's role no longer just as watch dog but also runs as consultant and catalyst. As a catalyst, APIP can run the quality assurance function which can guide management in identifying risks that threaten the achievement of organizational goals. APIP plays an active role in regional financial management through a risk-based audit approach. It does not just stop there, as a catalyst the internal auditors must be able to assist management in evaluating fraud risk and determine whether fraud control is sufficient. In the risk-based audit, APIP must be able to convince organizations

and all stakeholders that key risk has been identified and controlled. Therefore, to be able to answer these needs in the digital era and the disruption era today, APIP must adapt to change; use technology in conducting its audit approach such as continuous auditing and continuous monitoring (CACM) and e-audit, and auditing technology including cyber security in responding to digital threats or risk.

In the governance, APIP must evaluate the effectiveness of the existing e-government system, whether the system is adequate and running effectively and efficiently, especially in its relationship to prevent corruption, and then develop the weaknesses of the system. Continuous Audit can be carried out through the application of Electronic Data Processing (EDP) Audit that can improve audit efficiency and assess adequacy and effectiveness of the internal control system. EDP Audit is an audit or review of risks directly related to Information Technology (IT) that threatens Central or Regional Government Institutions and State / Regional Owned Enterprises. APIP must have the analytical ability to formulate financial risk concepts and their management. After that, APIP must also be able to coordinate the implementation of risk mitigation, the preparation, the presentation of financial management risk reports, the formulation of risk management policy recommendations, and the risk management analysis and evaluation. In addition, APIP must also carry out Risk-Based Supervision to optimize its function in providing adequate confidence in governance, as well as providing early warning and improving risk management, especially those related to financial management, so that the risk of corruption can also be minimized.

Other APIP roles are related to the effectiveness of whistle-blowing. According to KNKG, whistle-blowing is the disclosure of acts of violation or disclosure of acts against the law that can harm the organization and stakeholders. In

an organization, the existence of a whistle-blowing is very important to prevent fraud, because according to the 2016 ACFE Survey, 37% of cases of fraud were revealed due to reports from subordinates. So, APIP must have the skills to be able to design and run an effective whistle-blowing system. APIP must have the ability to detect, prevent and also conduct investigations on information and reports that have been received by the whistleblower. In this case, the activities that are contrary to the principles of good governance, illegal, unethical, violating procedures, and dangerous for the company must be followed up firmly by APIP. APIP must also be responsible for ensuring that the whistle-blowing system procedure is effective; guarantee the confidentiality of the whistleblower; and avoid conflicts of interest so that the whistle-blowing system can be effective in detecting fraud in the government.

In addition, APIP must also carry out its role as forensic auditor. Forensic audits are all forms of audit activities, accounting checks, special investigations, and calculation of state losses which are reported and then legally accounted for in both criminal and administrative justice processes. Forensic auditors are useful to help uncover corrupt practices and calculate the amount of state financial losses and be used as evidence in court.

The result of the research conducted by Okoye and Gbegi (2013) entitled "*Forensic Accounting: A Tool for Fraud Detection and Prevention in the Public Sector*" shows that the application of forensic accounting significantly influences the reduction of fraud cases that occur in the public sector in Nigeria. So, the application of forensic accounting can help better in efforts to prevent and detect fraud in public sector organizations. By carrying out this role, APIP can effectively prevent, know, disclose, and resolve fraud cases, especially corruption, with preventive and detective actions. In preventive actions, APIP can identify the factors that cause corruption so that it can later make recommendations for system improvements that can minimize the chance of corruption. The detective actions are carried out for corruption cases that have occurred and the auditor must be able to conduct examination, collect accurate evidence, and be able to analyze forensic data and then take precautions for the occurrence of greater losses.

In addition to revitalizing the role, it is also necessary to strengthen APIP itself so that it can function effectively and efficiently in combating corruption. The first is related to the issue of APIP position within the government which makes APIP not independent. During this time APIP is appointed and responsible for the Regional Head. This has caused the APIP

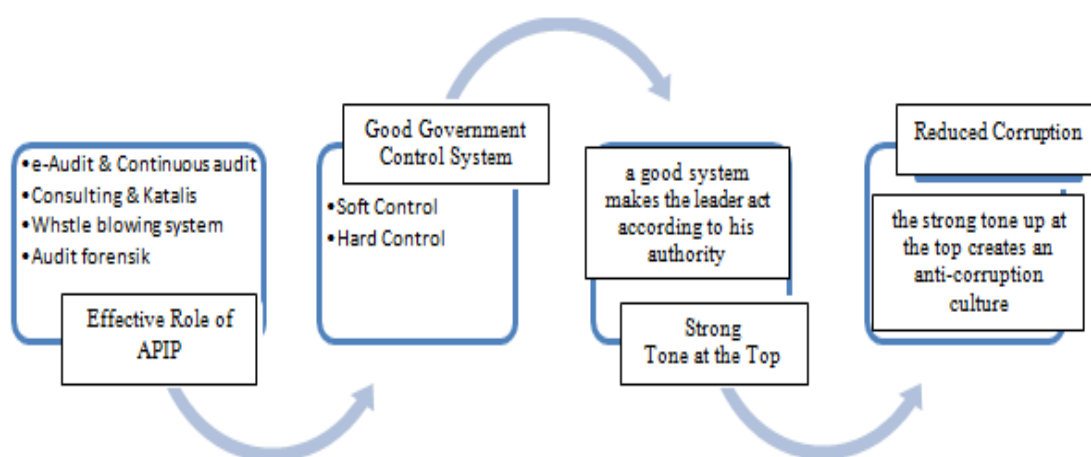


Figure 1
The Role of APIP in Creating Anti-corruption Culture

control system and supervision system to almost not function properly. A regional head who does not have a good example, does not have integrity, and does not have commitment can appoint APIP according to his taste. In addition, according to the assessment of the BPKP, APIP's capabilities are still at level 1 and 2. This is the weak point in efforts to prevent corruption. So, it is necessary to strengthen the institutional, regulatory and HR aspects. Strengthening in the institutional sector is important for its independence. Therefore, it is necessary to reposition APIP's position. So far APIP at the City or Regency level is responsible to the Regional Head and in the future APIP should be appointed and responsible for the implementation of supervision to the Minister of Home Affairs or the Governor

Minister of Home Affairs for Provincial Inspectors and Governors for District or City Inspectors, with this tiered position, APIP will become a more independent institution. They will not be afraid of being fired if they find audit evidence that is detrimental to the regional head. In addition, in the recruitment process, it is necessary to have criteria and requirements to become an Inspector. The recruitment should be carried out through a fit and proper test, involving the community and independent institutions. The aim is that, in carrying out his duties, the inspector also feels responsible to the community. In addition, the government can also recruit accounting graduates who are then trained to be able to improve competence in terms of auditing. And finally, there is a need for regulation of the national supervision system and the implementation of standardized internal supervision that can be realized as a whole so that the capability of the APIP becomes qualified and equitable. Implementation that is in accordance with standards in all regions as well as maintained APIP independence (in fact and in appearance) will be able to suppress the negative culture created by the low commitment and tone at the top of the regional head or agency leadership.

4. CONCLUSION

The shift in the role of internal auditors is expected to be an added value for an organization. To support the achievement of government goals, especially in minimizing the risk of corruption, there should be revitalization and sharpening of the role of the APIP in preventing and detecting corruption. In carrying out its role, APIP can focus on establishing an effective internal control system both hard control and soft control. In order to establish a good control system, the auditor must carry out his role more effectively through his function as a consultant and catalyst. In terms of consulting, APIP conducts operational audits that can detect fraud or irregularities during the review. And even in its development, APIP can proceed to investigative audits and forensic audits to uncover cases of corruption and acts that violate other laws that result in state financial losses. In carrying out Quality assurance, APIP can be involved in system development and design, budgeting, performance evaluation, and review, including HR competencies.

The role of APIP in Continuous Audit and Whistle-blowing System can also be a new breakthrough by utilizing the sophistication of information technology that serves effectively to detect corruption and other cases of fraud through computer-based techniques and complaints systems in the form of online complaints services. These roles and functions not only make the auditor play a role as a supervisor, but also at the same time become a controller in a government. As a controller, APIP has a role in directing and ensuring that all processes in the government to achieve development goals have been carried out accountably. Therefore, it is necessary to also strengthen APIP in terms of institutions, budgets and capabilities. If APIP can play an effective and efficient role in accordance with the needs, a good and strong government control system will be created. With a strong control system, any serving leader will be able to understand the greater risk of the benefits

that will be obtained from corruption, and this will make leaders afraid. This will of course have an impact on a good tone at the top that can create an anti-corruption culture in the government.

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