

FOUCAULDIAN SURVEILLANCE IN PROBITY AUDIT: DECODING STRATEGIES TO PREVENT PROCUREMENT FRAUD



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Abstract

Corruption cases in the procurement of goods and services continue to occur. This study aims to examine the effectiveness of the implementation of probity audits in preventing fraud in the procurement of goods and services. This study uses qualitative approach with participants from the DKI Jakarta Provincial and the Dompu Regency Inspectorate. The results of the study indicate that the probity audits carried out by the DKI Jakarta Provincial Inspectorate and the Dompu Regency Inspectorate during 2023 and 2024 have not been optimal. This is because the probity audit process still uses the data sampling method, thus limiting comprehensive fraud detection. Furthermore, this study found that the lack of qualified auditors and inadequate technological support hindered audit effectiveness. This study contributes to the academic literature and audit and oversight practices by integrating the concept of Foucauldian oversight into the context of integrity audits to prevent fraud in government procurement.

INTRODUCTION

The procurement of public goods and services in Indonesia is one of the crucial aspects in the management of the state budget and the implementation of development. Despite various efforts to improve the procurement system, corrupt practices in the sector remain a significant problem that harms the state and society (Rejeb *et al.*, 2024), (Kurniawan, Amin and Purba, 2024). Corruption in the

procurement of goods and services includes various forms, such as bribery, budget inflation, and tender manipulation: these cases and the public sector (KPK, 2024). By Presidential Regulation No. 4 of 2015, all activities and processes to obtain goods or services begin with planning to obtain goods and services, called the provision of goods and services. This is by Presidential Decree No. 80 of 2003 and Presidential Decree No. 54 of 2010. However, along with the times, the regulations have changed because of the system's complexity in providing goods and services. Until now, four changes have been made to the procedures for providing goods and services.

Changes in regulations on the provision of goods and services in a direction that makes it easier do not mean that the process will also be better. This allows certain parties to take action *against fraud, which is seen in the high rate of cases of fraud* recorded in Indonesia. This is based on data on handling cases handled by the Corruption Eradication Commission (KPK) by the position level. Based on KPK data in 2024, from 2004 to 2024, as many as 358 members of the DPR/DPRD, 28 governors, 169 mayors/regents/deputies, 423 echelons I, II, III, and IV have carried out *fraud* provision of goods and services (known as PBJ). In addition, based on the type of criminal offense in the fraud, From 2004 to 2024, the case of fraud PBJ totaled 402 out of 1640 cases (see Table 1) (KPK, 2024) The number shown indicates the high *fraud rate* in providing goods and services after a bribery case. According to the NTT prosecutor's office, around 80% of corruption cases in Indonesia occur in managing the State Revenue and Expenditure Budget (APBD) and the Regional Revenue and Expenditure Budget, especially in procuring goods and services (Selly, 2024). The Deputy Chairman of the KPK also informed us that collusion is one cause of fraud in providing goods and services between providers, auction organizers, and fellow entrepreneurs. When that happens, the supply system cannot be carried out, and auction documents are falsified (Himawan, 2017).

The government is trying to eradicate *fraud* in providing goods and services by issuing implementation guidelines and *probity audits*. A *probity audit* can lead to an independent assessment process to ensure that the provision of goods and services has been carried out consistently and by the principles of honesty, truthfulness, and integrity. (Regulation of the Head of Financial Supervision and Development Number: PER-362/K/D4/2012 concerning Guidelines for Probity Audit of Government Goods/Services Procurement for Government Internal Supervisory Apparatus (APIP), 2012). A probity audit is an approach that has begun to be used to ensure that goods and services are procured transparently, reasonably, and compliant with applicable regulations. Probity audits focus on assessing the honesty and integrity of the procurement process, from planning and tender execution to payment (Kurniawan *et al.*, 2024). These audits evaluate compliance with formal procedures and check whether there is any potential collusion or manipulation in the procurement process. With the implementation of probity audits, it is hoped that it can prevent corrupt practices that are detrimental to the State. In addition, provision activities must be ensured to comply with regulations and laws to increase accountability in public sector funds. *The government issues a probity audit because it is based on many cases of fraud* related to the provision of goods and services. Research conducted by Primahadi and Yudanti (2015), Storteboom *et al.*, (2017), Mustafa, *et al.*, (2017) and Princess (2017), Abdullah, *et al.*, (2024) proving that a *probity audit* is one of the effective methods to prevent and detect the occurrence of *fraud*. This is by research from Templeman and Paradise (2006), Mwangi dan Kwasira (2015), Okolie dan Elijah (2016), Silva (2016) and Westhausen (2017) This explains why a probity audit is most effective in preventing and detecting fraud: it is carried out in real time while providing goods and services.

Since 2012, the government has started implementing *probity audit regulations and began implementing them* in 2018, hoping that the problem of corruption in goods and services will be reduced. However, this problem occurs frequently because many governments have not implemented *probity audits*, resulting in *fraud* in procuring goods and services. This is by the research Azmi, *et al.*, (2017) explain that fraud through b-procurement is due to pressure on the work environment and a weak internal control system, so opportunities arise for *fraud* to be done. Based on recapitulation data derived from the Overview of Semester Audit Results (IHPS) semester 1 of 2017, the Audit Board of Indonesia (BPK) found that the Jakarta Provincial Government did not comply with the provisions of laws and regulations in carrying out the provision of goods and services that resulted in state losses. This non-

compliance includes increasing the price of panels for maintenance/maintenance of Public Street Lighting (PJU) lights and maintenance of ceding pumps and *Flyover* Tomang. The project has reaped indications of price inflation in the provision of supporting materials. In addition, there was a corruption case in procuring heavy equipment to support repairs at the Jakarta Highway Service in 2015. The case caused a potential loss of Rp 13.6 billion (Medistiara, 2022). Another problem also occurred in 2013 at the DKI Jakarta Provincial Transportation and Transportation Office, which could have lost Rp 106.89 billion in work advance due to the unclear completion of 8 supply packages *Busway*. (BPK, 2017).

Furthermore, the DKI Jakarta Department of Industry and Energy is suspected of irregularities in the public street lighting project (PJU) amounting to Rp.13.6 billion in 2016. This happened because the Commitment Making Officer (PPK) was careless when compiling the work reference and the temporary bid price. Based on the BPK's Audit Report (LHP), the fraud does not follow the principles of providing goods and services, including practical, efficient, transparent, open, competitive, fair, and accountable, even though the provisioning process is by the rules *probity audit* (Setiyadi, 2017). Furthermore, the emergence of cases of procurement of goods and services within the Bima city government in 2018-2023 worth 1.9 billion and cases of alleged bribery and gratuities in post-flood rehabilitation funds worth 166 billion (Junaidin and Hartik, 2024). In addition, the construction of the Dompu Kota health center in the 2021 fiscal year at the expense of State money worth Rp 944 million (Prosecutor's Office, 2024), even though in 2022, the process of *probity audit*. This indicates that the probity audit practice has not been carried out effectively. In addition, the practice of *probity audit* is experiencing obstacles due to limited auditor resources, practice time, inadequate costs, and its implementation that has not been fully implemented (Ramadhan and Adhim, 2021a); (Ramadan & Adhim, 2021b). This phenomenon indicates that the DKI Jakarta government and the Dompu Regency Inspectorate do not optimally apply probity audits to provide goods and services.

Therefore, a study on the practice of *probity audit* is urgently needed, especially at the DKI Jakarta Inspectorate and the Dompu Regency Inspectorate, to prevent fraud in providing goods and services. In addition, *probity audits* are a new rule implemented in Indonesia, so research on *probity audits* in government agencies needs to be carried out. This study aims to evaluate the effectiveness of probity audits in preventing fraud in procuring goods and services in the two regions and to understand how auditors and related parties interpret and apply the principles of probity audits in practice. Furthermore, the object being studied also requires an evaluation of *probity audit practices* that have never been carried out academically. The results of the research are expected to provide practical and academic benefits. The practical benefits of this research can be used to improve a sound management system of goods and services supervision in local governments in Indonesia, especially in the DKI Jakarta Provincial Inspectorate and the Dompu Regency Inspectorate. Meanwhile, the academic benefits are in the form of the development of knowledge in the field of forensic audit, especially the development of fraud detection and prevention techniques through *probity audits* to prevent and overcome fraud in providing goods and services in government agencies.

Probity audits function as a mechanism to enforce self-regulation by ensuring that procurement officials adhere to ethical standards and internal controls. The presence of auditors fosters disciplinary power, where compliance is maintained through structured oversight and potential sanctions for violations. Meanwhile, panopticism aligns with probity audits by creating an environment where actors in the procurement process are aware of continuous scrutiny, thereby deterring fraudulent behavior. To further strengthen the theoretical foundation, this study incorporates recent literature on fraud prevention and forensic auditing, including risk-based auditing approaches, data-driven fraud detection techniques, and best practices in integrity audits. Research highlights that advanced data analytics and artificial intelligence have been increasingly used in forensic audits to identify anomalies and detect fraud patterns. This study aims to comprehensively understand how probity audits can prevent procurement fraud in government agencies by integrating these insights.

METHOD

This study uses a qualitative approach with a hermeneutic method to understand the meaning of probity audit in procuring goods and services based on the experience of auditors at the DKI Jakarta Inspectorate and the Dompu Regency Inspectorate. This study uses Michel Foucault's power and supervision theory to explore auditors' perceptions of transparency, accountability, and control in implementing probity audits. Data were collected through in-depth interviews with 10 purposively selected participants, five auditors each from both inspectorates. Participants consisted of 2 (one) Assistant Inspectors for Development of the DKI Jakarta Provincial Inspectorate and the Dompu District Inspectorate, 2 (two) heads of the *probity audit* team, and 6 (eight) members of the *probity audit* team. The taking of participants is expected to provide detailed information about the *probity audit* to the DKI Jakarta Provincial Inspectorate and the NTB Provincial Dompu Regency Inspectorate. Semi-structured interviews are used to explore the auditor's experience and views, supported by analyzing documents such as audit reports and procurement policies. The choice of the DKI Jakarta and Dompu Inspectorates was based on their contrasting governance structures and regional characteristics. DKI Jakarta represents a highly urbanized and resource-rich province, while Dompu reflects challenges in smaller, decentralized government settings. This selection allows for a comparative analysis of probity audit effectiveness across different administrative conditions. While not fully representative of all Indonesian government audits, these regions provide valuable case studies illustrating the strengths and weaknesses of probity audit implementation in varied settings.

The data obtained is analyzed using a hermeneutic circle, which involves the process of interpretation from part to whole and whole to part. This step helps to understand the relationship between individual narratives and institutional and theoretical contexts. Data triangulation is done by comparing the results of interviews, documents, and field notes to ensure validity. Member checks are applied to confirm the interpretation with the participants. This research is expected to provide in-depth insight into the practice of probity audit and offer a new theoretical perspective on supervision and power in the procurement system of goods and services. Data triangulation was applied by cross-checking interview responses with audit reports and procurement policies to address concerns about reliability and validity. Additionally, member checks were conducted, allowing participants to review and confirm interpretations to minimize misrepresentation. Interviewer bias was reduced by using a semi-structured interview guide, ensuring consistency in questioning across all participants.

The analysis techniques used are by Creswell (2016). First, the processing and preparation of data for analysis includes the analysis of documents and interview results obtained from informants. Then, the interview results are transcribed in written form without changing the content and meaning conveyed by the informant. The data collected from the results of the interviews and documentation are compiled and sorted based on information sources so that they are ready for analysis. Second, the author reads all the data to get a general idea of what has been conveyed by the informant. Third, encoding all data; at this stage, the author processes the data using *Microsoft Excel*, categorizes data according to research problems, and interprets the data. Fourth, describing the theme or category to be analyzed is an effort to convey detailed information about the phenomenon that occurs through the theme or category that has been produced previously. Fifth, interpreting or interpreting data, each theme is defined and given an explicit name. Furthermore, the interpretation results are compared with the research results based on information from literature and theory.

RESULTS

Probity Audit *Practice* for the Provision of Goods and Services. Practice *probity audit* must be implemented by Indonesian Presidential Regulation Number 54 of 2010. Suitability of practice *probity audit* with principles and procedures will have a significant impact on the provision of goods and services so that the potential for *fraud* or deviations will be minimized (Regulation of the Head of Financial Supervision and Development Number: PER-362/K/D4/2012 concerning Guidelines for

Probity Audit of Government Goods/Services Procurement for Government Internal Supervisory Apparatus (APIP), 2012) According to BPKP (2012), the principles of the provision of goods and services are efficiency and effectiveness to maximize the value of public money (*best value for public funds*), transparency, openness, fairness/non-discrimination, competitiveness, and accountability in the entire process of providing goods and services so that applicable laws and regulations can account for them.

According to the Regulations BPKP (2012) Practice *probity audit* on the provision of goods and services by the Regional Apparatus Work Unit (SKPD) and supervised by the Inspectorate from the beginning of needs planning to utilization to avoid conflicts and problems as well as corrupt practices, improving integrity in public sector institutions which can be pursued through behavioral changes and organizational changes, increasing confidence in the public that community services are carried out with a trusted and integrated process, Providing objective, credible and independent confidence in transparency in the process of providing goods and services, as well as reducing the potential for legal problems (Asare, Fobiri and Bondinuba, 2024). However, in its realization, there are still many violations in the process of providing goods and services in government agencies in Indonesia. The following presents data on various types of fraud that occurred in Indonesian government agencies from 2004 to 2024.

Table 1. Types of *Fraud* Cases in 2004-2024

Type of case	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Total
Procurement of goods/services /KN	2	12	8	14	18	16	16	10	8	9	15	14	14	15	17	18	27	30	14	62	63	402
Licensing			5	1	3	1				3	5	1	1	2	1			2		3		28
Gratification / bribery		7	2	4	13	12	19	25	34	50	20	38	79	93	169	119	55	65	100	85	49	1038
Budget misuse			7	2	3			0		1	6	1	1		4	1			1	1		38
Extortion			5	3	10	8	5	4	3		4	2	1	1		2	6	3				57
TPPU									1	7	5	1	3	7	6	5	3	7	5	8	6	64
Obstructing the KPK process									2		3			2	3			1		2		13
TOTAL	2	19	27	24	47	37	40	39	48	70	58	57	99	120	200	145	91	108	120	161	128	1640

Based on Table 1, the cases of *fraud* in the provision of goods and services, including 402 cases, when compared to other cases such as licensing, levies, budget abuse, money laundering, and obstruction of the KPK process (KPK, 2024). *A probity audit becomes* a special audit of the provision of goods and services that is indispensable in reducing the level of *fraud* or irregularities in the provision of goods and services. The DKI Jakarta Provincial Inspectorate is one of the *stewards*. These people have a responsibility and are honest in carrying out their duties for the benefit of the community, so the auditor will carry out good supervision to protect the community's rights. Therefore, the Inspectorate can direct the practice of providing by applicable rules.

At the DKI Jakarta Provincial Inspectorate and the Dompu Regency Inspectorate, *probity audits* are not carried out at all stages because the inspectorate lacks human resources and the inspectorate has many duties. This indicates that the practice of *probity audits* by the DKI Jakarta Provincial Inspectorate and the Dompu District Inspectorate has not been optimal. To achieve maximum results, the Inspectorate should use all existing stages in conducting a *probity audit* so that obstacles to the object of the inspection can be known at each stage.

Evaluation of *Probity Audit Practices*. The practice of *probity audit* at the DKI Jakarta Inspectorate and the Dompu Regency Inspectorate is evaluated annually. Not only are probity-assessed audits, but all activities carried out by the Inspectorate are also assessed so that auditors know the shortcomings that must be corrected for the next *probity audit* practice. This was revealed by the head of the *probity audit* team as follows:

"If the usual evaluation from the leadership, for example, we have obstacles such as not having made a feasibility study, undisciplined auditees, delays in asset removal, limitations in human resources, auditor competence, facilities, and infrastructure, clashes with residents, and late removal of assets. We have a coordination meeting every Monday, where each field head conveys the obstacles faced when we conduct a probity audit, and there is an evaluation from the leadership of how the solution includes BPKP regulations

when we have obstacles or obstacles or whether we evaluate together with BPKP." (Santosa).

"When carrying out a probity audit, we always conduct evaluations related to points where fraud often occurs; sometimes fraud can be done at the planning stage, the stage of submitting documents and contracts, so we have to supervise" (Ali.)

Reporting of *Probity Audit* Results by the DKI Jakarta Provincial Inspectorate. In the practice of *probity* audits carried out by the DKI Jakarta Provincial Inspectorate and the Dompu Regency Inspectorate on the provision of construction, the results of the *probity audit* are directly submitted in a coordination meeting held once a week. The auditor asked that the provider and SKPD follow up on all findings immediately. This follow-up will constantly be monitored by the auditors of the DKI Jakarta Provincial Inspectorate and the Dompu Regency Inspectorate at the next coordination meeting. Therefore, the results of the *probity audit* carried out by the DKI Jakarta Provincial Inspectorate and the Dompu Regency Inspectorate are more of an evaluation and warning. This was revealed by the head of the *probity audit* team as follows:

"Yesterday's finding was that the auditee had not made a feasibility study (FS). In fact, in the provision planning, there is a feasibility study. However, almost none of them have conducted a feasibility study. The feasibility study had many findings yesterday; for example, as I said, the schedule must contain the General Plan for Provision (RUP), which the auditee has not carried out, so it often results in the practice of backward activities. Their schedule is not disciplined because maybe they have other busyness as well..." (Santosa).

If based on the *probity audit guidelines*, it is stated that the audit report results are prepared by the format of the conclusion report or the auditor's opinion on the provision of goods and services and submitted to the auditee/SKPD. The results of the audit conducted by the DKI Jakarta Inspectorate and the Dompu Regency Inspectorate are directed to provide a conclusion that the PBJ practice process is by the procedures or principles of PBJ, namely efficient, effective, transparent, open, fair or non-discriminatory, competitive, and accountable. The report on the results of the *probe audit* is made according to the stages; if it is completed, the Inspectorate will make a full report. The report was addressed to the Inspectorate of DKI Jakarta Province and the Inspectorate of Dompu Regency as the person in charge. A copy was then addressed to the Governor of DKI Jakarta, the Regent, and the auditee/SKPD concerned. This was revealed by the head of the *probity audit* team as follows:

"We report the results, even in the form of a report, we convey it to the governor, and we convey it to the service or SKPD. So submitting our report to the Inspector, SKPD and Governor." (Santosa).

Based on the data above, the *probity audit team* of the DKI Jakarta Provincial Inspectorate and the Dompu Regency Inspectorate compiled a report on the results of the *probity audit*. First, the report was evaluated jointly with the head of the field, the head of the *probity audit* team, members of the *probity audit* team, and BPKP at the Inspectorate office. After being evaluated, the report was submitted to the Inspectorate of DKI Jakarta and the Inspectorate of Dompu Regency as the person in charge. A copy was sent to the Governor and Regent and the relevant SKPD. These reports are helpful for decision-making. In addition, this report is useful for improving planning, practical, and control activities in providing goods and services, as well as a basis for evaluating the next PBJ practice.

The implementation of *probity* is based on the view of Foucault with an institutional theory approach. Surveillance and Regulation in Foucault's view, surveillance is one of modern society's most efficient power mechanisms, which disciplines individuals to obey existing rules. In modern institutions, supervision is carried out directly and through the internalization of behavior by individuals who feel supervised, even when such supervision does not occur physically (Foucault, 1977). This concept is very relevant to the application of *probity audit* in the procurement of goods and services. *Probity* audits serve as a supervisory tool that checks compliance with formal procedures and establishes self-regulation practices in procurement. This is based on the results of interviews with the chairman of the *probity audit* and its members.

"This probity audit is included in the audit with specific objectives: compliance audit, compliance, and audit of financial statements. The initiative of a misresponse from the leadership is where the leadership asks the outside party that the PBJ has been implemented according to the provisions, assuming that the auditor is waiting for the audit request by the top leadership. The spirit of the leadership wants to show to the outside party that the provisions of the audit probity and audit of compliance with applicable regulations carry out the implementation of the PBJ. "Anjel."

"In my view, probity audit is very relevant to supervision and regulation. This audit ensures that the procurement process complies with the rules set. Strict oversight through audits creates a kind of "panopticon" in the procurement process, where each party feels supervised and encouraged to behave by the norms of "Subhan."

"Probity audit plays a big role in creating norms. When audits are conducted regularly, the parties involved in procurement understand that certain standards must be adhered to. This creates a compliance culture, where behavior that deviates from the norm is considered not only legally wrong but also morally or ethically. In other words, audits help establish a mutually accepted standard" "Anjel."

Based on the results of the interview with the head of the probity audit, the auditor must carry out his duties to supervise and monitor every process of procuring goods and services so that the process can avoid fraud. A probity audit is one effective method to use as a tool of auditor power to carry out audit assignments by applicable regulations and codes.

Normalization and Compliance Foucault mentioned that through supervision, institutions create norms and expectations that govern individual behavior, which is normalization (Foucault, 1977). Probity audits play a significant role in developing and strengthening norms in procuring goods and services. These audits not only check compliance with laws and regulations but also create moral and ethical standards in the management of public finances. Through the audit process, an institution develops a shared understanding of what is considered right and wrong in procurement, which individuals in the organization will internalize. The chairman of the probity audit revealed this.

"A probity audit establishes clear parameters about what is considered reasonable or by the norms in procurement. With audits, there is pressure for relevant parties to adjust their behavior to these standards. This audit process strengthens norms by providing assessments and sanctions if there are violations, thereby creating a stronger compliance culture. "Santosa"

Members reinforce that auditors must create a good culture in audit assignments. Namely, auditors must comply with regulations and codes of ethics as auditors who can provide good audit quality. The results of the auditor's examination in the procurement of goods and services are used by various parties, both internal and external. Therefore, the auditor must provide accurate results to create a good culture in audit assignments.

"Probity audits play a significant role in creating norms. When audits are conducted regularly, the parties involved in procurement understand that specific standards must be adhered to. This creates a compliance culture, where behavior that deviates from the norm is considered not only legally wrong but also morally or ethically. In other words, audits help build a standard accepted by "Andi."

For example, in procuring goods and services in the public sector, probity audits enforce the avoidance of corruption, collusion, and nepotism. These norms are internalized in the procurement process and are expected to be followed by all relevant parties. Thus, probity audits serve as supervision and a tool to establish socially and legally accepted compliance norms.

Discursive Practices and Knowledge Foucault argues that knowledge and discourse are the primary tools for distributing power in society (Foucault, 1977). Probity audits generate new knowledge about how procurement should be done and change existing discourses on transparency and honesty in the management of public funds. For example, the probity audit process creates a dialogue or discourse that changes stakeholders' perspectives on procuring goods and services (Asare, Fobiri and Bondinuba,

2024). This discourse emphasizes the importance of integrity, transparency, and accountability, becoming the cornerstone of future procurement practices.

"So, in this Probity Audit, all findings must be followed up; I always say that a Probity Audit is like giving a halal label. Halal is not 99%, but halal is 100%. Probity concerns good name. Once the Inspectorate or other agencies do the probity, they will ask who is doing the probity, for example, the Inspectorate, if people believe the Inspectorate means OK. It means that people are confident. There is no word of a follow-up. If it is not followed up, we will come out; the only problem is that the knowledge is that no one has done probity from the beginning to the utilization." (Santosa).

Meanwhile, the non-technical and technical fields are other fields where we, the Dompu Regency Inspectorate, are not very blind and where there is field experience and knowledge that we have. (Apul).

Compliance with Normativity Foucault emphasizes that power works through applying accepted societal norms, which is called normativity (Foucault, 1977). In the procurement of goods and services, probity audits ensure that ethical and legal standards are applied consistently and followed by all parties involved. These audits ensure that the procurement process adheres to formal rules and follows the moral and ethical principles underlying good public administration practices.

Probity audits create a mechanism to check whether each procurement step follows legal and ethical norms. This creates structural pressures that ensure compliance because of the threat of sanctions and because the norms become part of the "Santosa" organizational culture.

Probity audits ensure compliance by creating a structured mechanism. Not only does it ensure that rules are followed, but it also instills the norm that adhering to the rules is part of the organization's culture. Over time, this norm was internalized so that compliance was no longer seen as coercion but rather something that was automatically done."

Probity audits verify that decisions made during the procurement process are legitimate and fair and that no irregularities can harm the state or society. Therefore, probity audits support the application of broad compliance norms at all levels of government and companies involved in procurement.

Dominant Aspects Inhibiting Probity Audit Practice. The probity audit conducted by the DKI Jakarta Provincial Inspectorate and the Dompu Regency Inspectorate is new and has been carried out since 2020. Based on the researcher's interviews with several participants, several obstacles faced by the probity team in the practice of probity audit were found.

The first obstacle is the limitation of human resources (HR). Human resources are a key supporting factor in the practice of *probity audit* in an agency. If human resources are met, the inspection practice will be optimal (Abbas *et al.*, 2022). *Probity audits* are carried out by the DKI Jakarta Provincial Inspectorate and the Dompu Regency Inspectorate, and one of them is related to the provision of construction. This type of audit in the field of construction provision is quite complicated because many technical things must be known by the auditor, such as reading drawings, reading the consultant's report, critical points when there is a delay in work, and how to determine the number of fines for construction delays. Therefore, it is necessary to have auditors who understand construction audits and people with a *background in civil engineering and construction planning techniques* in sufficient numbers. The DKI Jakarta Provincial Inspectorate has limited human resources related to *probity audits*. This was conveyed by the Assistant Inspector of Development Division IV as follows:

"The problem is, first, I lack people in number because the number of people inspected varies in location and volume; buildings and towers are all 18. Second, competently, I only have two civil engineering engineers; the rest are law, accounting, and others..."Anjel"

The limited number of auditors at the DKI Jakarta Provincial Inspectorate inhibits practice *probity audits*. The limitation of human resources can be influenced by the lack of acceptance of civil servants (PNS) in DKI Jakarta. An additional 162 Government Internal Supervisory Apparatus (APIP) personnel are needed; the current number of APIPs is 110. (Beritajakarta, 2017). The comparison of the

number of auditors owned is not proportional to the scope of the examination that the DKI Jakarta Provincial Inspectorate must carry out.

Competent auditors are needed in practice *probity audit* at each stage of standardizing goods and services. By conducting inspections at each stage, it can prevent the occurrence of *fraud*. According to Choga and Kipkorir (2017) Staff who have competence and good intelligence can provide effective preparation practices. However, at the DKI Jakarta Provincial Inspectorate, not all auditors are familiar with *probity audits*, and not all have certificates for delivering goods and services. Limitations of auditor competence revealed by team members' *probity audit*, as follows:

"We face several difficulties in planning a probity audit. First, because this is something new for us, difficulties arise. Then not all auditors have PBJ certificates, because indeed our auditors are limited in knowing the provision of goods and services....."(Rina).

".... Substantive education such as probity is still lacking. Auditors' understanding of probity is still lacking, thus hindering the practice of probity audits." (Hermawan).

Based on the regulation of the head of BPKP Number PER-362/K/D4/2012, one of the requirements to become a *probity audit* team is to have a level of intelligence and abilities (*knowledge and skills*) related to the PBJ process supported by the existence of a PBJ certificate. However, auditors at the DKI Jakarta Provincial Inspectorate are unfamiliar with *probity audits* because they are still new, and most do not know anything about PBJ. In addition, there are still many auditors who do not have experience auditing the provision of goods and services, which results in *probity audit practices* that are not optimal. This situation is an obstacle to the implementation of *probity audits* by the DKI Jakarta Provincial Inspectorate.

The second obstacle is the limitation of facilities and infrastructure. The results of the researcher's interviews with participants show that facilities and infrastructure are the aspects that should receive attention from the DKI Jakarta Provincial Inspectorate and the Dompu District Inspectorate in supporting the process of practicing probity audits. It is stated that with sufficient facilities and infrastructure, *probity audits* can run effectively (Henriques *et al.*, 2023). In general, the means of audit include all things directly used by the auditor to improve the quality of the PBJ *probity audit practice process*. The following statement was expressed by the Assistant Inspector of Development Division IV related to the facilities and infrastructure of *probity audit practices*:

"We do lack tools for various direct tests; if in the field, we need tools such as amber tests, electronic meters, measuring instruments, laptops, printers, internet networks, and meeting rooms, thus hindering the practice of probity audit..."(Winata).

The data above shows that facilities and infrastructure support the DKI Jakarta Inspectorate's practice of *probity audits*. The availability of adequate facilities and infrastructure will encourage auditors to conduct *probity audit* activities optimally. However, in this case, the DKI Jakarta Inspectorate has limited facilities and infrastructure, which are obstacles in the practice of *probity audits*.

Finally, the obstacle faced is incomplete documentation. Data or documents are fundamental in the *probity audit* process. The DKI Jakarta Provincial Inspectorate carries out probity audit assignments from the beginning of planning the provision of goods and services (PBJ) by SKPD. However, the Dompu district inspectorate conducts a probity audit from the planning stage until the client uses the goods. Therefore, the Inspectorate needs data related to the PBJ process, such as supply planning documents, PBJ package documents, and goods selection. However, the auditee is not ready and does not provide complete data. The provision of data to the auditor is always late, even though *this probity audit* activity is at the request of the head of their respective agency, so the auditee should be open. If auditors and auditees always work together, then audit practices will run effectively. This was conveyed by two Heads of the *Probity Audit* Team, as follows:

"Auditors find it very difficult to get files from auditees, thus hindering the conduct of examinations." (Deny).

"One of the obstacles that occurs is the availability of data from SKPD, such as incomplete data, the tendency is so until now. In addition, it is quite often late to provide data." (Santosa).

The interviews with several participants showed that auditees have an essential role in practice *probity audits* because auditors urgently need data related to the PBJ process from auditees to support practice *probity audits*. Problems that often occur in the field include *the auditee being uncooperative and not open to providing data*. This shows that *auditees have Open behavior opportunities* through delays in providing data and being uncooperative with auditors. Some of the previous research results, such as Diawati (2017) and Primahadi & Utami (2017) Revealed that good cooperation between auditors and auditees is one of the determining factors for the success of practice *probity audits*. In this regard, The DKI Jakarta Provincial Inspectorate and the Dompus District Inspectorate need to make various efforts so that their auditors can establish professional cooperation with the auditee, primarily related to providing data for the success of activity practices *probity audit*.

DISCUSSION

Various international studies on integrity audits show that challenges such as limited human resources, lack of competence, and weak infrastructure are also found in many other countries. For example, studies in developing countries show that the lack of auditors to meet and budget constraints are significant obstacles to the effective implementation of audit integrity. In addition, studies in developed countries also show that despite having better infrastructure, they still face challenges related to regulatory complexity and technical constraints in adopting technology-based audit methods.

On the other hand, several alternative factors can also explain the weak performance of audit probity. One is political intervention, where pressure from interested parties can hinder auditor independence or affect audit results. Regulatory gaps are also critical, especially if the rules regarding audit probity are unclear, not strict enough, or do not have strong enforcement mechanisms. In addition, conflicts of interest often arise, for example, when the auditor has a relationship with the auditee, which has the potential to reduce the objectivity and integrity of the audit results. The results of the interview show that there are indications of obstacles in practice *probity audit* at the DKI Jakarta provincial inspectorate. Barriers faced by auditors in the field include a lack of human resources, auditees not making feasibility studies, auditor competence, facilities and infrastructure, conflicts with residents, and late disposal of assets (Henriques *et al.*, 2023); (Herath *et al.*, 2023). Research from Mahfuroh (2016) Revealed that the quantity and quality of human resources significantly affect the success of the practice *probity audit*. Auditors must focus on implementing *probity audits* so that their minds and energy are not divided with other activities when doing assignments *probity audits*. Meanwhile, (Albab, 2017; Hanapi, 2017 Ramadhan & Adhim, 2021a, 2021b) Stated that facilities and infrastructure are the key to the success of government agencies' goods and services audit practices. Therefore, the Inspectorate must improve all of them so that the practice of probity audit can run better and that the practice of *probity audit* can be optimal to prevent fraud in providing goods and services by government agencies.

Based on the results of interviews with participants, the author found two findings obtained by auditors in the field, namely that they had not made a feasibility study and that the auditee was not disciplined. Recommendations are given by auditors directly in the field so that auditees can follow up directly on the auditor's advice. Results Setyaningrum *et al.* (2013) Shows that audit quality affects the follow-up of audit recommendations. Then (Ramadhan and Adhim, 2021a); (Ramadhan & Adhim, 2021b); (Iskandar *et al.*, 2022) Probity Audit is very effective in preventing fraud in procuring goods and services. This shows that a high-quality auditor will be able to provide the proper recommendations and can be quickly followed by the auditee. If the auditee does not follow up on the auditor's recommendations, it will be homework for the auditee and can be a finding by the BPK. This is an obstacle to the practice *probity audit* by the DKI Jakarta Provincial Inspectorate and the Dompus Regency Inspectorate. Therefore, the auditee must complete the necessary data in the supply process to provide goods and services in accordance with the rules.

The report on the results of the *probity audit* presents the findings, as found by the auditor in the field, such as the feasibility study has not been made; the completion is not timely, the auditee is not disciplined, the planning is not mature, the delay in the elimination of assets, determining the budget price, the lack of human resources, the competence of the auditor, facilities and infrastructure, and the

late removal of assets. When conducting an evaluation meeting, the auditor is concerned about this so that *the next probity audit* practice can run optimally to prevent fraud in providing goods and services.

These audits create a collective awareness of the continuous monitoring of actions and decisions taken during the procurement process, which ultimately reduces the potential for fraud and improves integrity in the management of public funds (Foucault, 1977). Supervision through probity audits leads to more structured control of procurement behavior, where every step can be supervised and controlled. Therefore, auditors must create a good culture in detecting fraud. Auditors must maintain independence in each assignment to avoid conflicts of interest (Ferina and Pratama, 2023). Additionally, auditors as public servants must provide a good example in supervising the procurement of goods and services through the probity audit method because it is one of the tools that can help auditors detect fraud in the procurement process (Mansour *et al.*, 2020).

Probity audits generate normative knowledge about how procurement should be done and how corruption can be prevented. This knowledge is not only limited to auditors but also disseminated to related parties in procurement, such as public officials, contractors, and the public (Asare *et al.*, 2024). Audit quality is influenced by the auditor's knowledge (competence) and the independence or objectivity of the auditor. The government seeks to detect fraud in implementing the procurement of goods/services by involving government auditors. APIP will supervise the procurement process of goods/services, from the planning stage to the stage of implementing tenders in the field. Institutional theory sets a goal where people (principals) give trust to auditors to supervise the procurement of goods/services. Auditors have the ability in the field of auditing, so the principal hopes that the Auditor can produce better audit quality because they must maintain the good name of the institution or profession (Prabowo, 2023).

The auditor must use professional skills carefully and meticulously in determining the type of examination to be carried out and the standards to be applied to it, defining the scope of the examination, choosing the methodology, determining the type and amount of evidence to be collected, or selecting the tests and procedures to carry out the examination. Professional skills must also be applied when conducting tests and procedures and evaluating and reporting examination results (Syamsuddin *et al.*, 2023).

Based on the analysis of the interview results, the object of the *probity audit* by the DKI Jakarta Provincial Inspectorate is quite a lot, both in terms of location and volume of work. In addition, the inspection carried out by the inspectorate focuses on *probity audits* and other assignments such as performance audits, case surgeries, and regular examinations. As a result, there is an overlap in the assignments given to auditors. One auditor can hold 2-3 programs or even up to 4 assignments in one month. This is a problem in practice *probity audit*. These problems can open up opportunities for auditees to commit fraud. In theory, *fraud* is the cause of fraud because a weak internal control system can open up opportunities for *fraud* in providing goods and services (Castellani and Nuralissa, 2022); (Bunga *et al.*, 2020). In addition, a large workload can create pressure that will affect the performance of auditors. This is because the number of auditors currently at the DKI Jakarta Provincial Inspectorate and the Dompu Regency Inspectorate is still minimal. Hence, auditors have difficulty conducting inspections *probity audit* Routinely. Results Mahfuroh (2016) and Princess (2017) revealed that the limited number of auditors is the main obstacle in the practice of probity audit. The practice of probity audit for the provision of goods and services is quite complex, especially since the objects of inspection are large, causing the auditor's work task load to be heavier. In addition, the results of the study Syukron (2017) It was also revealed that in Indonesia, the inspectorate's human resources, both in quantity and quality, with mastery and understanding related to providing goods and services, are still minimal.

The first obstacle is the auditors' limited competence. In *probity auditing*, an auditor will carry out several stages, namely physical review, observation, discussion, or interview, to obtain high certainty that applicable regulations have been carried out the entire process of providing goods and services and meet the principles of *probity*. This is because the *PBJ probity audit* is carried out from the beginning of SKPD planning to utilizing goods and services. Thus, auditor competence is needed in specific examinations such as special audits.

According to the Regulations BPKP (2012) A probity auditor must possess several criteria for an examination *probity audit* PBJ. These criteria include: educated at least Bachelor's level (S-1); independent and objective, including impartiality, free from bias and influence of particular interests from any party, whether government or third party; have professional mastery and vigilance in assignment practice; have reliable interpersonal skills and practical communication skills both verbally and in writing; not have a conflict of interest with the audited party; able to make the right decisions, act decisively and have an example in attitude and behavior and have never been involved in KKN; have sufficient intelligence and abilities related to the process of providing goods and services; have intelligence on probity audit issues as well as corruption issues in the process of delivering goods and services; have high discipline and responsibility as well as sufficient technical qualifications to carry out assignments; have high integrity in assignment practice, have good character, and uphold ethics and morals according to a track record that can be accounted for; have sufficient experience in the field of audit of the provision of goods and services; Willing to sign *Integrity Pact* before carrying out the assignment; able to maintain the confidentiality of all information obtained related to probity audit activities; have a certificate of expertise in the field of Provision of Goods and Services; and have an Auditor Position certificate.

Application of the theory of *fraud*, The Pentagon in this study shows that competency describes the ability of employees to understand the internal control that exists in an organization, develop sophisticated embezzlement strategies, and control social situations that can provide benefits, namely by influencing other parties to be willing to cooperate with them (Marks, 2012). This indicates that the control system carried out by the Inspectorate is still weak, so it can open up opportunities for *auditees to commit fraud*. Besides that, the auditor's intelligence regarding *probity audit* is still inadequate, making the practice of *probity audit* suboptimal (Muhwezi *et al.*, 2023). Then, pressure in life related to finance and pressure from superiors motivates auditees to commit irregularities in providing goods and services, because auditees see that the government's internal system is still weak (Alfiani *et al.*, 2017).

The auditor must use professional skills carefully and meticulously in determining the type of examination to be carried out and the standards to be applied to the examination, defining the scope of the examination, choosing the methodology, determining the type and amount of evidence to be collected, or in selecting the tests and procedures to carry out the examination. Professional skills must also be applied when conducting tests and procedures and evaluating and reporting examination results. Auditors must have more intelligence about *probity audits, such as an expert certificate in providing goods and services (PBJ)* and an auditor certificate (Mardatillah *et al.*, 2023). The effectiveness of the internal audit function in detecting and preventing fraud can be achieved. Several studies that have investigated this issue have found that the professional qualifications of internal auditors in a department, which is determined by participation in professional training and development programs, their level of education, experience, professional qualifications, and professional membership, have a positive effect on the effectiveness of this department (Mansyuri and Ramadhan, 2024), (Abdullah, Manrimawagau and Hanafie, 2024), (Kurniawan, Amin and Purba, 2024). Good intelligence about PBJ will affect the practice of probity audits to prevent fraud in the PBJ process. The higher the auditor's competence, the better the audit quality (Mariyanto and Praptoyo, 2017); (Cahyani dan Ngumar, 2018); (Kartika *et al.*, 2021). In addition, competence is an essential factor in practice *probity audits*, thus providing effective results (Mahfuroh, 2016), (Albab, 2017), (Diawati, 2017), (Hanapi, 2017); and (Syukron, 2017). In other words, auditors' competence can be improved through intelligence, skills, and experience. (Muh Syahru Ramadhan and Mulyati, 2022; Muh. Syahru Ramadhan and Mulyati, 2022; Syamsuddin *et al.*, 2023; Patar *et al.*, 2024).

Results Danuta (2017) Stated that by having adequate facilities and infrastructure, the practice of *probity audit* can run optimally. With the availability of adequate facilities and infrastructure in practice, probity audits can assist auditors in checking the volume of the building, material specifications, conformity with planning, and others. In reality, the facilities and infrastructure provided by the DKI Jakarta Provincial Inspectorate are still lacking, so there can be opportunities for *fraud* in every activity of providing goods and services (Mansyuri and Ramadhan, 2024). When the implementation of the

probity audit is not equipped with adequate facilities and infrastructure, factors of *opportunity* become the dominant cause of fraud. In this case, the *opportunity* is an opportunity that can be used by someone to commit fraud or irregularities in the process of providing building construction (McShane and Coffey, 2022). The auditor cannot perform the checking procedure optimally due to the limited available tools. Therefore, the DKI Jakarta Provincial Inspectorate should provide facilities and infrastructure correctly and entirely about the practice of *probity audit* so that auditors can check the provision of goods and development activities (Karikari Appiah *et al.*, 2023). This ultimately impacts practice *probity audits*, which run optimally to prevent fraud while providing goods and services.

CONCLUSION

Based on the explanation in the previous section, it can be concluded that the DKI Jakarta Provincial Inspectorate and the Dompu Regency Inspectorate have not been optimal in implementing the probity audit. This condition is because probity audits are carried out only based on the request of the head of the agency (auditee), which in practice is not carried out on all existing stages as contained in the probity audit guidelines. Although it is not optimal, with all the limitations that exist, the probity audit conducted by the DKI Jakarta Provincial Inspectorate and the Dompu Regency Inspectorate has been proven to be able to prevent fraud in the provision of building construction; this is because the auditor conducts supervision in real-time. Additionally, the auditor performs supervision and regulation, normalization and compliance, discursive practices and knowledge, and Compliance with Normativity. This study also succeeded in revealing several dominant aspects and factors that hinder the process of implementing probity audits carried out by the DKI Jakarta Provincial Inspectorate and the Dompu Regency Inspectorate, including the lack of maximum auditor competence regarding probity audits, the lack of experienced probity auditors, the limitations of facilities or facilities, and probity audit practice documents which are still incomplete.

Based on these various obstacles, solutions that can be given to the DKI Jakarta Provincial Inspectorate and the Dompu District Inspectorate include: First, increasing the quantity of reliable human resources in implementing probity audits so that audit practices can be more effective. Second, facilities and infrastructure must be improved to support the implementation of probity audits. Third, probity audit activities should be applied at all stages according to the guidelines for probity audit practices so that fraud that occurs as early as possible at each stage of the provision of goods and services can be known and can be the basis for the subsequent improvement of probity audit practices.

Further researchers are expected to conduct a comparative analysis of probity audit practices in various government units/agencies, including the Provision Service Unit (ULP) and Electronic Provision Service (LPSE). This is done in order to see a picture of integrity audit practices in various institutions. In addition, probity audit materials that have been proven effective in detecting and preventing fraud in the provision of goods and services of government agencies need to be included in the curriculum of the accounting study program, especially for the Public Sector Auditing course.

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