Strengthening Fraud Control Plan For Investigative Audit And Probity Audit In Fraud Detection

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Abstract: The high number of corruption cases in local governments in Indonesia demands increased government attention to fraud cases. Opportunity for fraud can start from the planning stage to follow-up so that appropriate preventive and repressive handling efforts are needed. The Financial and Development Supervisory Agency has developed a fraud control plan and probity audit guidelines that are expected to be a solution to eradicate fraud in local governments. This study aims to analyse the effect of implementing investigative and probity audits on strengthening the fraud control plan in detecting fraud by auditors of the Financial and Development Supervision Agency of South Sulawesi and West Sulawesi. This study used quantitative with multiple linear analysis with Smart PLS 3.0 Software. Results found that investigative and probity audits positively affect fraud detection. Meanwhile, the fraud control plan does not strengthen the relationship between investigative and probity audits to fraud detection.
Keywords: Investigative Audit; Probity Audit; Fraud Control Plan; Fraud Detection.

Abstrak: Tingginya kasus korupsi pada pemerintahan daerah di Indonesia menuntut peningkatan perhatian pemerintah terhadap kasus fraud, bukan hanya pada tataran konsep tetapi secara implementasi faktual. Peluang terjadinya fraud dapat dimulai dari tahap perencanaan hingga tindak lanjut sehingga perlu upaya penanganan yang tepat secara preventif maupun represif. Badan Pengawasan Keuangan dan Pembangunan telah mengembangkan fraud control plan dan pedoman probity audit yang diharapkan dapat menjadi solusi pemberantasan fraud di pemerintahan daerah. Penelitian ini bertujuan untuk menganalisis pengaruh implementasi investigative audit dan probity audit dengan penguatan fraud control plan dalam mendeteksi fraud oleh auditor Badan Pengawasan Keuangan dan Pembangunan Sulawesi Selatan dan Sulawesi Barat. Penelitian ini menggunakan metode kuantitatif dengan analisis regresi moderasi pendekatan nilai selisih mutlak. Hasil penelitian menemukan bahwa investigative audit dan probity audit berpengaruh positif terhadap pendeteksian fraud. Sementara fraud control plan tidak menguatkan hubungan investigative audit dan probity audit terhadap pendeteksian fraud.
Kata Kunci: Investigative Audit; Probity Audit; Fraud Control Plan; Pendeteksian Fraud.

INTRODUCTION

Indonesia has a history of fraud cases. These cases encompass various practices, such as abuse of authority, bribery, illegal levies, and misappropriation of state funds for personal gain (Istiariani, 2018). According to survey data released by the Indonesian edition of the Association of Certified Fraud Examiners (A.C.F.E.) in 2019, 239 fraud cases resulted in losses of 873.430 billion rupiahs throughout the year (A.C.F.E., 2019).

These fraud cases are not limited to the private sector; they predominantly occur in the public sector.

Fraud detection and disclosure efforts must intensify while upholding public trust. Since the rollout of reforms, demands for transparency and accountability in public financial management have become more robust (Butar & Perdana, 2017). The number of fraud cases in local governments adds to the impression that the public sector is easily manipulated, thereby reducing public trust in government institutions (Khalid et al., 2020).

The government has assigned the Financial and Development Supervisory Agency (B.P.K.P.) to conduct inspection, consultation, assistance, evaluation, and eradication of K.K.N. by Presidential Decree Number 192 of 2014 (Wicaksono & Yuhertiana, 2020). B.P.K.P. is expected to minimise irregularities by focusing on fraud prevention, detection, and disclosure (Pamungkas & Stephanus, 2018). The first factor is that the law in Indonesia seems sharply downward and bluntly upward. Evidence of this is minor crimes committed by commoners, such as theft on a small scale or other trivial matters (Bandiyono, 2023).

B.P.K.P. continues to implement corruption eradication strategies with an educative (Pre-Emptive), Preventive, Repressive and Repressive approach for Prevention In implementing this preventive strategy, B.P.K.P. has designed guidelines for the Prevention and detection of fraud originating from standard practices in the United States, Australia and New Zealand, namely the Fraud Control Plan (F.C.P.) so that it can be applied in Indonesia (Wicaksono & Yuhertiana, 2020). F.C.P. can be connected to government organisations and non-government organisations. As of now, B.P.K.P. is ceaselessly creating particular controls outlined to anticipate, counter, and encourage the revelation of occasions showing debasement. This framework is characterised by certain qualities that extend or fortify the administration framework of each existing organisation, which is affected by the circumstances and conditions of each government organisation.

In carrying out the process of prosecuting criminal fraud cases in addition to the realm of law, the court can use the services of experts in specific fields. Experts in economics who are relevant and can assist in the investigation process are auditors who conduct investigative audit activities (Fauzi et al., 2020). Investigative auditing deals with forensic analysis in collecting evidence using investigative and auditing techniques in court cases. Becoming an investigative auditor requires special skills, expertise, and a combination of experienced and criminal investigation auditors (Karyono, 2013).

In addition, the court can rely on auditors with investigative audit skills to prosecute criminal fraud cases (Fauzi et al., 2020). However, research shows that investigative audits have not always effectively detected suspected Money Laundering (T.P.P.U.), possibly due to the non-conformity of respondents' criteria with the research objectives (Raharjo et al., 2020).

Several studies try to test fraud detection factors using several variables. The large number of studies related to fraud detection is motivated by the large number of fraud cases that occur in the public sector, thus reducing public trust in government institutions. The Financial and Development Supervisory Agency (B.P.K.P.) has designed fraud prevention and detection guidelines, namely a fraud control plan. This research strengthens the fraud control plan for investigative and honesty audits in detecting fraud. No previous study has tested these two variables in detecting fraud by applying fraud control plan guidelines. This research also develops the fraud hexagon theory, especially in implementing investigative audits and probity audits with fraud control plans in fraud detection to create an anti-fraud environment in the government.

Implementing the probity audit by the Rembang Regency Inspectorate has yet to be carried out optimally. This is due to the limited number of personnel, implementation time, lack of auditor competence, limited budget, late appointment and involvement of auditors in the procurement process of goods/services, lack of consideration of quality and quantity aspects of the results of procurement of goods/services, and prioritising audits on administrative aspects. In line with this, Ramadhan & Arifin (2019) found that the D.K.I. Jakarta Provincial Inspectorate's implementation of the probity audit has not been optimal because its application is only to some processes in the probity audit guidelines.

The Fraud Control Plan (F.C.P.) is outlined to secure organisations from the plausibility of fraud. The framework is characterised by the presence of particular properties that develop or fortify the administration framework of each existing organisation, which is affected by the circumstances and conditions of each organisation. The results of the (Tagora & Putriana, 2022) research show the fulfilment level of the F.C.P. attributes of X.Y.Z. Hospital policy is still inadequate because several control attributes have not been implemented. After all, the technical implementation of these attributes has not been determined. The same thing was also found by (Wicaksono & Yuhertiana, 2020), who conducted their research at one of the S.O.E. subsidiaries in Gresik, that the implementation of F.C.P. attributes was inadequate in the location studied, so it was not adequate in fraud detection.

THEORETICAL REVIEW

Fraud Hexagon Theory. Researchers continue to develop fraud models to understand better and prevent fraud. The fraud triangle theory introduced earlier by (Donald, 1953) regarding the dimension that explains why a person's inclination to commit fraud is due to three fundamental components: pressure, opportunity, and rationalisation. This theory was then redeveloped by including capabilities as an increasing factor in the cause of fraud, namely the Fraud diamond theory. The subsequent development became the Fraud pentagon theory by Crowe Howart with elements of SCORE (Stimulus, Capability, Opportunity, Rationalisation, and Ego), which added a new element, namely ego. This fraud theory then developed into a modern fraud theory, specifically the Fraud Hexagon Theory with S.C.C.O.R.E. components (Stimulus/Pressure, Capability, Machination, Opportunity, Rationalisation, and Self-image) (Vousinas, 2019).

Opportunity is the creation of a chance to commit fraud. In this case, it is used by the perpetrator to commit fraud secretly so as not to be known by many people. Opportunity is an external factor that generally arises when the control system of an organisation is weak, such as a lack of supervision or auditing, so that someone sees a gap and exploits it for personal gain (Kristiyani & Hamidah, 2020). The potential for management to engage in fraudulent activities is even greater than that of employees. However, it is still important to emphasise that the opportunity for fraud exists at every position level. Opportunity greatly facilitates fraud because the perpetrator believes the organisation or company's control system cannot detect their activities.

The relationship of this theory with the research conducted emphasises the motive for acting. This theory explains that the key to preventing and mitigating fraud is to focus on special situations due to the interaction between all these factors, pressure and rationalisation, and a combination of opportunity and capability (Faradiza & Suyanto, 2017). As one of the implications of this theory, the government built an internal control

system. The government's internal control and regional management information systems are expected to guard accountability and transparency in the local government sector and minimise opportunities for fraud.

Agency Theory. The Agency Theory was proposed by (Jensen & Meckling, 1976). Agreeing with them, agency theory could clarify the legally binding relationship between a principal and an agent, which includes two or more people, organisations or groups. According to (Eisenhardt, 1989), agency theory uses three estimates of human nature. First, human nature is generally selfish (self-interest), humans are seen as having limited thinking power about future perceptions (bounded rationality), and humans are also always risk averse. These three properties make the data submitted not in understanding the actual company conditions so that the truth of the data could be more precise.

Agency theory was used as the rationale for this study. According to agency theory, individuals act in their interests. Agency theory is a relationship between principals and agents (Rini & Damiati, 2017). The principal gives confidence to the agent to carry out his duties in the principal's interests. The principal wants to know all kinds of information to ensure the country's financial management is carried out with appropriate procedures. Agency theory emphasises the significance of the interface partition between the principal and the agent (Abdullah et al., 2024). Financial statements are essential for an organisation to show the quality and condition of its financial performance (Nizarudin et al., 2023). Investigative and probity auditors carry out the testing and supervision referred to in this case. This agency theory helps auditors as third parties understand conflicts of interest between principals and agents.

A Model of the Policy Implementation. The execution approach, as defined by Van Meter and Van Horn, is called A Demonstrate of the Arrangement Usage (1975). This usage preparation is a reflection or execution of an approach administration, intentionally to realise tall approach implementation performance and considers different factors. This show presupposes that arrangement usage runs straight from political choices, implementers and open approach execution. This show clarifies that a few interrelated factors impact approach execution; these factors are approach benchmarks and objectives/policy estimate and targets, resources, implementing organisation characteristics, attitudes of implementers, communication between related organisations and implementation activities, social environment, and economics and politics (Tarmizi & Sugiartono, 2022).

The implementation effectiveness of policies can be assessed by the degree of success achieved, taking into account the realistic scale and objectives of the policy while also considering the socio-cultural context at the implementation level. Achieving policy goals becomes challenging when they are overly idealistic (utopian). (Kurniawan & Maani, 2020) Emphasises that measuring policy implementation performance requires specific policy implementers to strive to meet the set standards and targets. Essentially, policy performance evaluates how these standards and targets have been achieved. Implementers must comprehend the overarching purpose of a policy's standards and objectives. Please do so to avoid the rejection or misunderstanding of policy implementation (Tarmizi & Sugiartono, 2022).

Investigative Audit. Investigative audit is a way to find and reveal fraud using different methods, techniques and procedures commonly used in a crime (Mamahit & Urumsah, 2018). Every audit job has a different task complexity or the complexity of the task itself (Rohman, 2018). Suppose the general audit or financial audit aims to provide an independent auditor's opinion on the fairness of the presentation of financial statements. In

that case, an investigative audit aims to determine the presence or absence of fraud and other illegal activities (Sandari, 2019). Auditors must have basic, technical, and mental knowledge and skills to support the success of investigative audits. The auditor is dependable for arranging and conducting each audit process to get satisfactory affirmation that the financial statements have been free from misstatement due to errors or fraud.

Probity Audit. The Probity Audit Guidelines for Procurement of Goods/Services from B.P.K.P. state that a probity audit is an independent assessment to ensure that the procurement of goods/services is conducted by the principles of integrity, truth, and honesty and complies with relevant regulations. The objective is to enhance accountability for the utilisation of public sector funds. The Probity Audit Guidelines for Procurement of Goods/Services from B.P.K.P. explain that A probity audit is like a check to make sure that buying things or getting services follows the rules of being fair, honest, and accurate and follows the laws (Ramadhan & Arifin, 2019).

Fraud Control Plan. A fraud Control Plan (F.C.P.) is a program to protect organisations from possible fraud events or a control development designed to prevent, detect, and respond to fraud-related events (B.P.K.P., 2020). (Kartini, 2018) Moreover, (Nurhidayat, 2018) argue that fraud prevention can be done through reasonable internal control. The possibility of fraud will be greater if an agency's internal control is weak. However, fraud can be minimised if internal control is substantial (Julianto & Pasek, 2022). Control is necessary to increase the potential for achievement of organisational goals and objectives by planning, organising and directing the actions needed to ensure that these goals and objectives can be achieved. The risk of fraud can hamper the achievement of organisational goals. To reduce the risk of fraud, detection and Prevention efforts must be involved (Wicaksono & Yuhertiana, 2020).

Fraud Detection. In every organisational activity, there will always be uncertainty related to risks, including fraud, so management must be responsible for managing the risks that will be faced (Sudarmanto, 2020). Fraud can occur for several reasons, such as weak internal control, a lack of understanding of rules, and a lack of regulation compliance (Julianto & Pasek, 2022). This urge comes from a bunch of things, like work stress, financial situation, and someone's bad habits' (Abdullah et al., 2023). Especially in complex public sector organisational structures and because of their duties in managing public funds, fraud detection and prevention measures are crucial. The efficiency of the system and organisational makeup depends on how well the organisation and its environment fit together. System development and organisational structure, including Strategic Management Accounting, must consider the nature and features of the business (Sriyono et al., 2024).

Investigative and probity audits are essential in detecting fraud. Investigative auditing is a forensic analysis process used in courts to gather evidence of fraud (Sandari, 2019). Research on public accounting in East Java shows that investigative audit techniques positively and significantly affect fraud detection. Investigative ability has a positive and significant impact on the effectiveness of audit procedures in detecting fraud. Auditors with investigative skills tend to be more competent in conducting investigative audits to detect fraud.

In fraud detection through investigative and probity audits, there are three interrelated theories: Fraud Hexagon Theory, Agency Theory, and A Model of Policy Implementation. These three theories have an essential role in auditing. Hexagon Fraud Theory helps auditors identify potential fraud risks. Agency Theory helps understand the internal dynamics of companies and potential conflicts of interest that can lead to fraud. A

Model of Policy Implementation helps ensure policies and procedures are followed correctly, reducing the chances of fraud. Based on this, the first hypothesis formulated is:

H1: Implementation of investigative audit can detect fraud.

According to Arsyad (Wicaksono & Budiwitjaksono, 2021), the procurement of goods and services often involves harmful practices, such as non-transparency in the tender process, bribes to win tenders, collusion, and the use of technical specifications in favour of certain brands so that certain business entities can manipulate them. According to (Mulyono, 2017), problems in the procurement process of goods and services are caused by factors such as lack of supervision, abuse of authority, violations in contracts, collusion between public officials and partners, data changes, lack of transparency, incompetent human resources and integrity. B.P.K.P. has issued probation audit guidelines for the government's internal supervision apparatus (A.P.I.P.), emphasising the importance of real-time supervision. However, research by (Ramadhan & Arifin, 2019) shows that the D.K.I. Jakarta Provincial Inspectorate has not implemented probity audit optimally because it has not involved all the processes suggested in the guidelines. Based on this, the second hypothesis formulated is:

H2: Implementation of probity audit can detect fraud.

They are strengthening the Fraud Control Plan in Fraud Detection. Every organisation, both government and private, is at risk of fraud. The Fraud Hexagon Theory, Agency Theory, and A Model of Policy Implementation are three theories that can explain audits' ability to detect fraud. The Fraud Hexagon Theory explains that six elements encourage fraud: pressure, capability, ego, rationalisation, opportunity, and collusion (Sari & Nugroho, 2020).

Agency theory explains that fraud can occur due to conflicts of interest between interested parties (Eisenhardt, 1989). A Model of Policy Implementation explains that fraud can occur due to ineffectiveness in policy implementation (Tarmizi & Sugiartono, 2022).

Combined with these three theories, they can obtain a more complete picture of the factors that can cause fraud. In this case, it is also expected that the fraud control plan system and policy prepared by B.P.K.P. can help auditors improve their ability to detect fraud.

(Tagora & Putriana, 2022) In his research, he mentioned the importance of investigative procedures to ensure that detected fraud can be handled and investigated systematically and professionally. Every fraud incident must be investigated as a basis for further action after discovering early indications of fraud (Mamahit & Urumsah, 2018). Investigations are conducted through commonly used investigative procedures. Repressive supervision through investigative audits can be carried out as a follow-up to weaknesses in the design and application of fraud control plans and complaints received. This includes reviewing financial documents for particular purposes, which can be used for litigation in court hearings and settlement of state financial losses. Based on this, the third hypothesis formulated is:

H3: Fraud control plan strengthens the implementation of investigative audits in fraud detection.

The fraud control plan is one of the efforts made by the government to reduce fraud risk by designing an anti-fraud institutional environment to support other anti-fraud activities. One of the supporting instruments of anti-fraud is a probity audit. This audit is carried out considering that procuring goods and services involves relatively large funds, so the opportunity for fraud is wide open (Syamsuddin et al., 2023). Implementing a probity audit encourages the implementation of a more transparent procurement of goods and services because every stage, from planning the procurement of goods/services to follow-up, will be monitored. According to (Ramadhan & Arifin, 2019), the implementation of probity audit by the D.K.I. Jakarta Provincial Inspectorate, although not optimal, has succeeded in preventing fraud in the provision of building construction. Based on this, the fourth hypothesis formulated is:

H4: Fraud control plan strengthens the implementation of probity audit in fraud detection.

Research Model. The discussion of hypothesis development above concludes that fraud detection capabilities depend on implementing investigative and probity audits. In addition, the fraud control plan strengthens investigative and probity audit implementation in detecting fraud. The conceptual framework or research model based on the hypothesis development is shown in **Figure 1.**
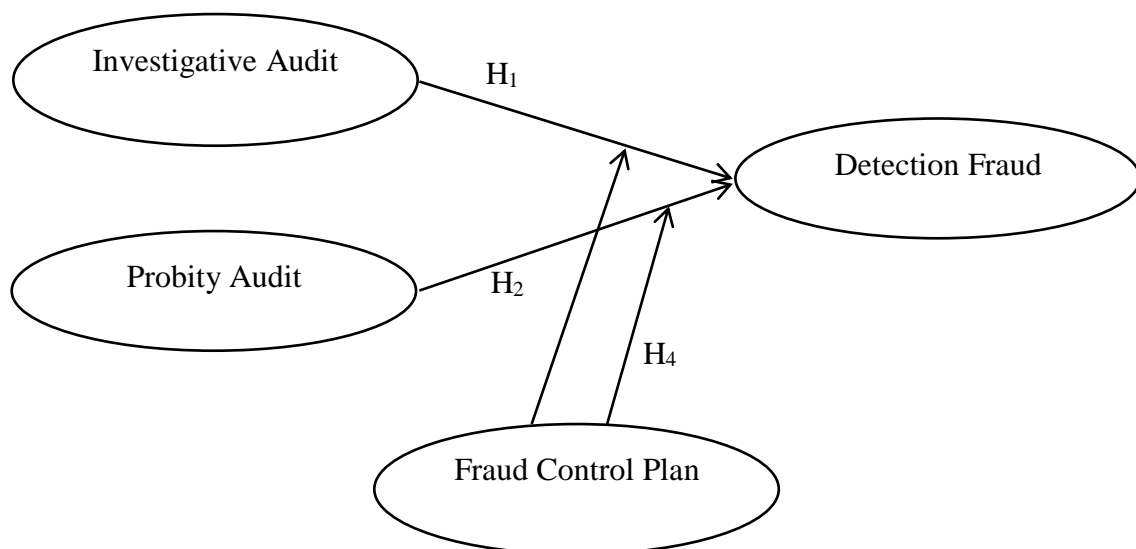

Figure 1. Research Model

METHODS

Research Design. This quantitative research with a causality approach was conducted at the Financial and Development Supervisory Agency (B.P.K.P.) in two provinces on Sulawesi Island, namely South Sulawesi and West Sulawesi. The duration of the study lasted for three months, starting from May to July 2023. The study population involved auditors at B.P.K.P. representatives in both provinces, with sample selection using purposive sampling techniques. The respondents' criteria include auditors who have attended investigative and probity audit training and have at least one year of work experience. This study used subject data from primary data obtained through surveys using

structured questionnaires with a Likert scale of 1-5, where one indicated "strongly disagree" to 5 "strongly agree". Data analysis in this study involves more than two variables and uses multiple linear analysis with Smart P.L.S. (Partial Least Square) 3.0 Software.

Operational Definition and Variable Measurement. Fraud detection (F.D.) is an integral part of internal control in an organisation. In this case, two indicators were adopted from the research (Muzdalifah & Syamsu, 2020), namely red flags and risk-based audits.

Investigative Auditors (IA) need to understand audit techniques and can uncover fraud that others may not detect. Question indicators on this variable were obtained from the research of (Rokhmawati, 2018), (Larasati et al., 2020) and (Wiharti & Novita, 2020), including auditor experience and ability.

Probity Audit (P.A.) aims to increase accountability for public sector funds (Ramadhan & Adhim, 2021). Probity audits issued by the government are based on many fraud cases related to procuring goods and services. The Probity Audit variable consists of 2 (two) dimensions from Ramadhan & Adhim's research (Ramadhan & Adhim, 2021) and (B.P.K.P., 2022), namely the quality and implementation of probity audit.

Fraud Control Plan (M) is a control specifically designed to prevent, deter, detect and facilitate the disclosure of cases of irregularities that are detrimental to state finances (Tagora & Putriana, 2022). Handayani & Kawedar (Handayani & Kawedar, 2021) and (B.P.K.P., 2020). This variable consists of 5 dimensions: integrated macro policy, fraud risk assessment, community awareness, reporting system, and conduct and disciplinary standard.

RESULTS

This study collected 57 samples from 100 questionnaires distributed, with a return rate of 60 per cent, which was dominated by male respondents (63 per cent) who had the last S1 education background (42 per cent) and had Associate Auditor status (30 per cent). As many as 56 per cent of respondents have the number of investigative audits with an intensity of 1 to 3 times, and 42 per cent have more than nine years of work experience. The results of the descriptive statistical test showed that all research variables (investigative audit, probity audit, fraud detection, and fraud control plan) had a lower-than-average standard deviation, indicating a low level of data variation. The results of the descriptive statistical test are presented in **Table 1**.

Table 1. Descriptive Statistic

	N	Minimum	Maximum	Mean	Standard Deviation
Investigative Audit	57	29	40	34.140	2.741
Probity Audit	57	28	55	40.230	5.092
Fraud Detection	57	37	55	44.210	3.844
Fraud Control Plan	57	47	85	63.740	7.710
Valid N (*Listwise*)	57				

Source: *Data processed 2023*

Table 1 shows means that the investigative audit variable of 34.140 is closer to the minimum value of 29 than the maximum value of 40. The mean for the probity audit

variable of 40.230 is closer to the minimum value of 28 than the maximum value of 55. The mean for the variable fraud control plan of 63.740 is closer to the minimum value of 47 than the maximum value of 85. This shows that both the independent and moderating variables are perceived to disagree to the point of strongly disagreeing. Meanwhile, the mean for the fraud detection variable of 44.210 is closer to the maximum value of 55 than the minimum value of 37. This shows that the perceived fraud detection variable agrees to the point of strongly agreeing. The moderating variable or fraud control plan has the most significant standard deviation, which is 7.710 compared to other variables. Thus, the fraud control plan has a high diversity of perceptions from the auditors studied.

Table 2. Reliability and Discriminant Validity

No.	Variable	Cronbach's Alpha	Rho_A	Composite Reliability	AVE
1.	Investigative Audit (A.I.)	0.784	0.831	0.836	0.703
2.	Probity Audit (PA)	0.876	0.884	0.900	0.753
3.	Fraud Control Plan (F.C.P.)	0.947	0.951	0.953	0.745
4.	Fraud Detection (F.D.)	0.847	0.855	0.876	0.795

Source*: Data processed 2023*

Table 2 shows Cronbach's alpha (α) for investigative audit variables of 0.784, audit probity of 0.876, fraud control plan of 0.947, and fraud detection of 0.847. All variables in this study showed Cronbach's alpha values ranging from 0.784 to 0.947, Rho_A 0.831 to 0.951, composite reliability 0.836 to 0.953, and AVE 0.703 to 0.795. Constructs or variables are declared reliable and acceptable if Cronbach's alpha value is greater than 0.700, Rho_A is greater than 0.700, composite reliability is greater than 0.700, and AVE is greater than 0.500 (Hair et al., 2019). The validity quality in this model's reliability frame is also confirmed by the AVE size, which is tighter than the alpha size, where the entire construct is above 0.500 (Hair et al., 2019). Thus, the existing data can be continued in the following data quality test: the convergent validity and collinearity.

Table 3. Loading Factor and Collinearity Test

No	Construct	Items	Loading Factor	V.I.F.
1.	Investigative Audit	IA1	0.733	1.725
		IA2	0.788	1.918
		IA3	0.880	1.210
		IA4	0.731	2.560
		IA5	0.785	2.200
		IA6	0.891	2.738
		IA7	0.735	2.418
		IA8	0.790	1.610
2.	Probity Audit	PA1	0.734	1.965
		PA2	0.799	1.456
		PA3	0.776	2.620
		PA4	0.761	2.142
		PA5	0.884	3.981
		PA6	0.750	2.590
		PA7	0.791	2.402
		PA8	0.795	2.953
		PA9	0.873	1.733
		PA10	0,794	1.946

		PA11	0,886	2.303
		FD1	0.814	2.013
		FD2	0.816	2.945
		FD3	0.743	2.552
		FD4	0.775	2.604
		FD5	0.821	1.819
3.	Fraud Detection	FD6	0.802	1.899
		FD7	0.751	1.173
		FD8	0.755	1.937
		FD9	0.884	2.094
		FD10	0.809	2.486
		FD11	0.785	1.842
		FCP1	0.850	2.163
		FCP2	0.827	2.411
		FCP3	0.752	2.214
		FCP4	0.708	1.139
		FCP5	0.756	1.814
		FCP6	0.876	2.149
		FCP7	0.752	1.534
		FCP8	0.783	2.975
4.	Fraud Control Plan	FCP9	0.759	1.672
		FCP10	0.749	1.081
		FCP11	0.790	2.042
		FCP12	0.775	2.462
		FCP13	0.827	1.417
		FCP14	0.870	1.580
		FCP15	0.800	2.423
		FCP16	0.828	2.053
		FCP17	0.788	2.886

Source: *Data processed 2023*

Table 3 shows that the loading factor value for each indicator of this study variable is greater than 0.700. The loading factor value for all investigative audit variable indicators ranged from 0.731 to 0.891, audit probity from 0.734 to 0.886, fraud detection from 0.743 to 0.884, and fraud control plan from 0.752 to 0.870. The variable indicator shows a loading factor value greater than 0.700, which means it has a high level of validity to meet convergent validity (Hair et al., 2019). Multicollinearity testing for all indicators showed V.I.F. values of 1.081 to 3.981 and was free of symptoms of multicollinearity of V.I.F. values above one and below 5. This study developed four research hypotheses. Two hypotheses (H_1) and (H_2) directly test the implementation of investigative audit and probity audit in detecting fraud, and two hypotheses (H_3) and (H_4) test moderation or strengthening of fraud control plan against investigative audit and probity audit in detecting fraud. The results of testing the four hypotheses are shown in the following table.

Table 4. Hypothesis Test Result with Path Coefficient

	Original Sample (O)	Sample Mean (M)	Standard Deviation (S.T.D.E.V.)	T Statistics (|O/STDEV|)	P Values
Investigative audit -> Fraud Detection	0.347	0.348	0.118	2.934	0.004
Probity Audit -> Fraud Detection	0.500	0.497	0.143	3.487	0.001

Fraud Control Plan -> Fraud Detection	0.068	0.083	0.135	0.507	0.612
Moderating Effect 1 -> Fraud Detection	0.068	0.042	0.128	0.533	0.594
Moderating Effect 2 -> Fraud Detection	0.036	0.056	0.112	0.321	0.748
R2 to Fraud Detection			0.743		

Source*: Data processed 2023*

Table 4 shows an R^2 value of 0.743, which indicates the magnitude of the ability to vary the variables Investigative Audit, probity audit, and fraud control plan predict fraud detection variables. The R^2 value ranges from 0.000 to 1.000; the closer to 1.000, the greater the predictive ability of the model (Hair et al., 2021). Thus, the model in this study qualifies as empirically substantial, making it relevant to predict hypotheses well. The final model of this study after hypothesis testing is described in **Figure 2.**
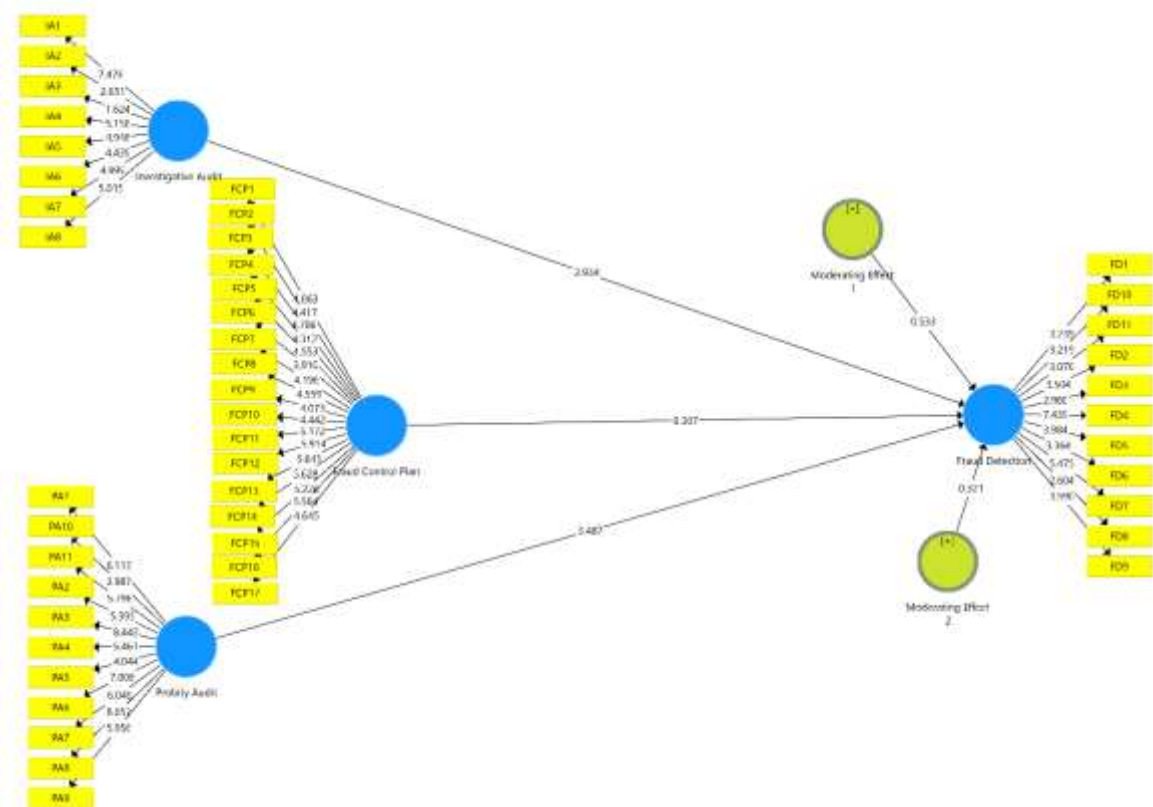

Figure 2. Bootstrap Result
Source: *Data processed* 2023

Figure 2 shows the implementation of an investigative audit of fraud detection, which has a statistical t-value of 2.934, greater than the table t-value of 1.960. Implementing the probity audit on fraud detection shows a statistical t value of 3.487, greater than the table t value of 1.960. These two variables, the implementation of investigative and probity audits, can detect fraud significantly. Meanwhile, the fraud control plan to strengthen the implementation of investigative audits on fraud detection showed a statistical t-value of 0.533, which is smaller than the table t-value of 1.960. The

fraud control plan to strengthen the implementation of the probity audit on fraud detection shows a statistical t value of 0.321, which is smaller than the table t value of 1.960. The fraud control plan does not significantly strengthen the implementation of investigative and probity audits on fraud detection.

Table 4 shows that the implementation of investigative audit on fraud detection shows an effect size of 0.347 with ρ values of 0.004, smaller than α of 0.050. The test results show that hypothesis one (H_1) is accepted and that implementing investigative audits can detect fraud significantly. The implementation of probity audit on fraud detection shows an effect size of 0.500 with ρ values of 0.001 smaller than α of 0.050. The test results show that hypothesis two (H_2) is accepted and that the implementation of probity audits can detect fraud significantly.

Table 4 also shows moderating test results. Strengthening the fraud control plan for the implementation of investigative audit in detecting fraud showed an effect size of 0.068 with ρ values of 0.594 greater than α of 0.050. The test results show that hypothesis three (H_3) is rejected, that the fraud control plan cannot provide significant reinforcement for implementing investigative audits in detecting fraud. In addition, strengthening the fraud control plan for implementing probity audit in detecting fraud showed an effect size of 0.036 with ρ values of 0.748 greater than α of 0.050. The test results show that hypothesis four (H_4) is rejected and that the fraud control plan cannot significantly strengthen the implementation of probity audit in detecting fraud.

DISCUSSION

Investigative Audit Has a Positive Effect on Fraud Detection. The first hypothesis (H_1) proposed in this study is that Investigative Audit significantly affects fraud detection. The results of the analysis show that an investigative audit has a significant effect on fraud detection. This shows that the better the implementation of investigative audits conducted by B.P.K.P. auditors, the more likely fraud detection will be in local government agencies. Thus, the first hypothesis is accepted.

The auditor's perception of the questionnaire shows investigative auditors' high experience and ability in B.P.K.P. Representatives of South Sulawesi and West Sulawesi Provinces. Auditors there believe that experience, formal education, training, general audit skills, and technology positively affect their performance in conducting investigative audits.

According to agency theory, each person acts in his or her interests before serving the interests of others, which motivates them to conduct a process of monitoring and investigating fraudsters. As a result, it requires parties to conduct processes and examine the fraud perpetrators. As a result of agency problems, the public sector must be monitored, one of which is implementing investigative audits to ensure that management is carried out by what is regulated. One form of supervision is the examination of financial statements and government operational performance.

The significant positive influence obtained is that most auditors with investigative skills tend to have a more qualified fundamental, technical, and mental attitude in conducting Investigative Audits to detect fraud. In his assignment, an investigator must have qualified abilities to support the success of an investigative audit, including primary, technical, and mental knowledge and abilities.

This study's results align with (Sandari, 2019), who conducted a study at an East Java public accounting firm where researchers found that the Investigative Audit

technique had a significant positive effect on fraud detection. The results of Wiharti also support the results of this study &; (Novita, 2020) that Investigative Audit has a significant influence in detecting fraud in the procurement of goods/services. Based on this research, auditors at BPKP DKI Jakarta believe that conducting an investigative audit, including investigative audit skills training and standards, will positively impact the likelihood of successful fraud detection in procurement.

The second hypothesis (H$_2$) is that Probation Audits positively affect fraud detection. The analysis results show that implementing Probation audits by B.P.K.P. auditors significantly affects fraud detection in local government agencies. This indicates that the better the Probation audit is conducted, the more likely fraud detection will increase. Therefore, the second hypothesis is accepted.

Probity audits can be carried out starting from the process of identifying needs to the utilisation of goods/services or only at a few selected stages of a procurement process of goods and services. The concept of probity audit is used to ensure that the process of implementing public sector activities, such as the procurement of goods/services, asset sales and granting, is carried out fairly, objectively, transparently and accountably. Based on the probity audit guidelines for A.P.I.P., probity auditors are authorised to fully access all personnel records, observe meetings, conduct site visits and make copies of relevant documents required (B.P.K.P., 2019). In this way, A.P.I.P. is expected to be able to prevent and detect possible fraud in the procurement process of goods and services.

In agency theory, auditors as principals must instil high commitment in their work because commitment is essential in implementing audits. Each auditor's high commitment to the profession is motivated by maintaining public trust in audit quality. Public trust will increase if the auditor can realise a probity audit within the established guidelines.

Most respondents agreed that budgeting costs, facilities and infrastructure for implementing the probity audit were adequate. With adequate facilities and infrastructure availability, probity audit practices can run optimally. The availability of adequate facilities and infrastructure in the probity audit can assist auditors in checking the suitability of procurement with planning. When the implementation of the probity audit is not equipped with adequate facilities and infrastructure, the opportunity factor can be the dominant cause of fraud (Ningsih et al., 2022). In this case, specific individuals can use opportunities to launch their actions to commit fraud while providing goods/services.

Acceptance of this hypothesis also shows that policy implementation has been well underway at the research site, with the support of experienced and competent auditors. The auditor also provides technical guidance related to probation audit guidelines for A.P.I.P. and O.P.D. in their respective work areas, reflecting good coordination and communication in support of this policy.

This result is in line with research by (Syamsuddin et al., 2023) and (Ramadhan & Adhim, 2021), which found that probity audit has a positive effect on detecting procurement fraud, which at the same time proves that probity audit is an effective method to prevent and detect fraud so that A.P.I.P. must optimise the performance of its audit examinations. However, it is different from the research of (Jusuf et al., 2021) and (Ramadhan & Arifin, 2019) which shows that there are still problems in the implementation of audit probity, especially in the planning, reporting, and follow-up.

The effect of Investigative Audit on fraud detection by strengthening the Fraud Control Plan. The third hypothesis (H$_3$) states that the Fraud Control Plan strengthens the Investigative Audit's influence on fraud detection. However, the analysis results show that

the interaction between the Fraud Control Plan and the Investigative Audit does not affect fraud detection. This means H3 is rejected.

The findings of this research are consistent with the study (Wicaksono & Yuhertiana, 2020). Implementing the Fraud Control Plan attributes in the researched location is still inadequate in detecting fraud. This research also aligns with the study by (Tagora & Putriana, 2022), where the analysis of F.C.P. attributes at RSUD XYZ indicates that the fulfilment level of these attributes is not fully adequate, as there are still some attributes not yet implemented, such as employee behaviour and discipline standards, fraud risk management, investigation procedures and disclosure to external parties.

Investigative audit activities aim to deal with fraud repressively, provide appropriate legal sanctions to fraudsters, and determine the truth of information and indications of problems through testing, collecting information, and evaluating relevant evidence.

It is important to note that in the fifth audit investigative statement item, some auditors must pay attention to investigative audit techniques in their assignments. This can hinder the success of fraud detection because the follow-up of the complaint system in the fraud control plan may not be optimal. Therefore, auditors should comply with the code of ethics, competence, professional prudence, confidentiality, professional conduct, and auditing technical standards (Sandari, 2019).

The Fraud Control Plan is an integrated corruption prevention and control program that aims to prevent, deter, and facilitate fraud enforcement and protect organisations from possible fraud. However, this program has not functioned optimally in supporting investigative auditing because its implementation still faces a risk of failure.

Implementing a fraud control system such as a fraud control plan will face various risks of failure, so in its implementation, all related elements must have commitment, integrity, and compliance with the procedures/guidelines that have been made. However, as in the results of the analysis conducted in this study, the Fraud Control Plan moderation variable can only act as a moderation homologise, so it has not been able to interact with the Investigative Audit in its effect on fraud detection.

The Hexagon Fraud Theory explains that fraud occurs because of pressure, opportunity, and rationalisation. Pressure can come from various sources, such as economic, social, or psychological pressure. Opportunities can be weaknesses in the internal control system.

A Model of Policy Implementation explains that fraud can occur due to ineffective policy implementation. Ineffective policies can make the opportunity for fraud even greater. For example, anti-fraud policies, in this case, fraud control plans, that have not been effective, unclear, or not implemented properly can make fraudsters feel unafraid to commit fraud.

In this study, these results can be attributed to the opinion that management supervision needs to be improved; regional apparatus leaders do not conduct regular evaluations and discussions with employees on projects and have not carried out regular rotations of accounting employees. This means that the anti-fraud environment has not been created as expected in the fraud control plan, and policy implementation has not run optimally due to a lack of commitment, supervision, and attention from the leadership.

The effect of Probity Audit on fraud detection by strengthening the Fraud Control Plan. The fourth hypothesis (H_4) proposed in this study is that the fraud control plan strengthens the influence of probity audit on fraud detection. The analysis results show that the interaction between the fraud control plan and probity audit cannot

strengthen the relationship between probity audit and fraud detection. Thus, a probation audit is vital in evaluating integrity and transparency in various transactions.

The findings of this research align with the study conducted by (Jusuf et al., 2021), which concluded that the probity audit carried out by the Regional Inspectorate of North Sulawesi Province has not been implemented optimally due to various issues, ranging from planning to reporting and follow-up. However, the results of this study differ from the research conducted by (Ningsih et al., 2022), who stated that the effectiveness of probity audit and the Government's Internal Control System significantly positively influence fraud prevention.

The main focus of a probity audit is to ensure that procedures and policies are followed correctly, not specifically for fraud detection. Meanwhile, the fraud control plan is designed to prevent, detect, and respond to fraud. It includes various elements such as anti-fraud policies, employee training, reporting mechanisms, and surveillance systems. This program does not yet function optimally in supporting probity audits because complex and sophisticated fraud often requires more specialised detection techniques such as forensic audits, data analysis, and in-depth investigations, which probity audits may not fully cover.

Probity audits must be equipped with specific fraud detection techniques such as data analytics, whistleblower mechanisms, and forensic auditing. The fraud control plan should be evaluated and adapted periodically to deal with changes in fraud methods and technology fraudsters use. The existence of synergy between agencies and policy implementation is considered to be able to prevent and detect fraud as early as possible. This is important, considering that auditors are not the only element in the fraud control plan for fraud eradication. However, in this case, regional instruments that manage regional finances must also show the same commitment.

The synergy of B.P.K.P. auditors in South Sulawesi and West Sulawesi with regional apparatus organisations (O.P.D.) in their respective regions is confirmed by the implementation of socialisation / anti-fraud coaching and investigative training to the internal supervisory unit of regional apparatus. In addition, the auditor also believes that regional officials in South Sulawesi and West Sulawesi have carried out activities to instil integrity values, affirm the code of ethics, implement a culture of honesty and openness of employees and career development training activities to minimise fraud.

In agency theory, the main characteristic of agency relationships lies in the contract of delegation of authority and responsibility from principal to agent. As a principal, the community entrusts auditors to oversee the procurement of goods/services. Auditors are considered to have the ability in the auditing field, so the principal hopes that the auditor can produce better audit quality (Syamsuddin et al., 2023). In this case, most auditors agree that they understand the internal control structure of regional devices and the factors of fraud.

Implementing probity audits on the procurement of goods and services aims to increase accountability in the management of public sector funds. This involves monitoring from the initial to the final stage of procurement, providing confidence that procurement is by the provisions and minimising the opportunity for fraud. This hypothesis's rejection indicates that B.P.K.P. and O.P.D. in South Sulawesi and West Sulawesi have conducted probity audits with full responsibility and high commitment to detecting fraud.

CONCLUSION

This study aims to determine the influence of independent variables, namely investigative audit and probity audit, on dependent variables, such as fraud detection and the interaction of moderation variables, such as the fraud control plan. Based on the results of the analysis and discussion that has been carried out, it is concluded that the Investigative Audit and Probity Audit by the auditors of the Financial and Development Supervision Agency have a positive effect on fraud detection in the South Sulawesi and West Sulawesi Regions. In addition, the fraud control plan does not strengthen the implementation of probity audits in fraud detection by B.P.K.P. auditors in South Sulawesi and West Sulawesi. However, the Fraud control plan does not strengthen the implementation of investigative audits in fraud detection by B.P.K.P. auditors in South Sulawesi and West Sulawesi Regions.

Several things are expected to be the implications of the research carried out. Namely, first, it is expected that the Financial Supervision and Development Agency of the Provinces of South Sulawesi and West Sulawesi will continue synergising with A.P.I.P. to create an anti-fraud environment in local governments. Second, a re-evaluation of investigative audit performance and probity audit at the Financial Supervision and Development Agency of South Sulawesi and West Sulawesi Provinces to improve audit quality. Finally, the auditor considers the fraud control plan a supporting instrument for creating an anti-fraud environment.

The formula, system, and methods the government has designed to prevent and detect fraud in state financial management, primarily regional, are ideal conceptually. In reality, there is still much fraud in local governments. The next thing the government needs to focus on is ensuring the implementation of the concepts made and routinely re-analysing obstacles to applying fraud control systems in local governments.

In future studies, it is recommended that more samples be taken for better data accuracy. Further research should add other research variables that affect the success of fraud detection and adjust them to various conditions that occur in Indonesia so that they can help practitioners and professionals detect fraud, such as the existence of whistleblowers, top management support and organisational commitment, and other variables such as moderation or reviewing the causes of the insignificance of the variables studied.

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