

THE UTILIZATION OF FINANCIAL AUDIT BOARD AUDIT RESULTS IN EARLY CORRUPTION DETECTION IN MALANG RAYA MALANG VERSION CORRUPTION

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ABSTRACT

The pattern of corruption in Indonesia follows a pattern of governance that was initially centralized to be decentralized. This can be seen in the massive fraud that occurred in the ranks of local governments, including in Malang (Malang City, Batu City, and Malang Regency). The purpose of this study was to find out how anti-corruption NGOs Malang Corruption Watch detected corruption cases in Malang based on the results of the BPK audit. This study uses a naturalistic paradigm with a case study approach that uses the interaction model of Miles & Huberman as a reference for the process of data analysis. It was found that Malang Corruption Watch as an anti-corruption NGO used the results of the BPK audit of financial reports, especially in Book 3 as one of the sources of early detection of corruption cases in Malang. This is based on the substantive of Book 3 which explains the findings related to the activities of government or partners who do not comply with government regulations and can harm state finances. The conclusions of Book 3 of the BPK LHP fulfill two elements of corruption by Law No. 20 of 2001 concerning Corruption, which is against the law and results in state losses.

Keywords: corruption detection, audit results, Supreme Audit Agency.

INTRODUCTION

The case of corruption in Indonesia looks very massive; this condition is made clear by the number of corruption cases that are still heard (Wardana and Geovani, 2017). Transparency International as an international non-governmental organization focusing on anti-corruption places Indonesia in 2018 at the 89th position out of 183 countries with a score of 38 points (Corruption Perception Index 2018). Also, Indonesian Corruption Watch (ICW) noted that 454 corruption cases occurred throughout 2018 with 1,087 suspects causing around Rp. 5.6 trillion (ICW Annual Report 2018).

Corruption faced by the Indonesian Nation is inseparable from the failure of the implementation of the State and development that does not heed the principles of good government governance (Rasul, 2009). Good government should put forward responsibility to the public and be carried out transparently and provide openness for the public to participate in governance (Sedarmayanti, 2004; Kristiansen & Ramli, 2006; Elahi, 2009), so that acts of misuse of state funds or Collusion of Corruption and Nepotism (KKN) does not happen again.

The acts of corruption committed by government officials can also be explained using Regulatory Capture Theory. Which this theory mentions when forming legislation, regulators as regulators can be influenced by certain interest groups, so that regulations that should be made for the public interest become tools for certain groups to run the interests of their groups and provide benefits for themselves (Stigler, 1971; Laffont & Jane, 1998; Dal Bo, 2006; Purawan, 2014). The regulation gives power to officials regarding decision-making to use resources that can generate benefits for some individuals and decision making that is less transparent and accountable (Ogus, 2004). So it is not difficult to see why regulatory decision makers are strongly linked to corruption (Goudie & Stasavage, 1998; Prabowo & Kathie, 2016) as written by Nadlir (2017) which explains the expression of Oce Madril as Director of Revocation of the Center for Anti-Corruption Studies at Gadjah Mada University which states that there are 60% of corruption involving government officials currently caused by rules made by the government itself.

The current pattern of corruption in Indonesia follows a pattern of financial management that has been decentralized (Sarah, 2014; Rahayuningtyas and Dyah, 2017; Syarif, 2017). This is evidenced by the number of corruption cases that occur in the ranks of Regional Governments (LGs). One of them is the Regional Government in Malang (Malang City, Batu City, and Malang Regency). During the third quarter of 2018, one of the corruption cases that seized the attention of the wider community was the bribery of 41 members of the Malang City People's Representative Council (DPRD) by 2 Malang City government executives, including the former Mayor of Malang. This bribery is related to the ratification of the Regional-Amendment Revenue and Expenditure Budget (RAPBD-P) of Malang City in the Fiscal Year 2015.

Batu City also received a red note regarding corruption cases. Because the former mayor of Batu allegedly received a bribe worth 500 million rupiahs for the instance of winning the tender for the procurement of furniture by the Batu City City Government (MCW 2017 Annual Report). Malang Regency is also not spared from corruption cases; one example is the establishment of RK as Malang Regent as a suspect with alleged acceptance of bribes and gratuities of as much as Rp. 7 billion (Primary, 2018). Halim (2018) added that the Malang Regent was suspected of accepting bribes related to the procurement and provision of advice from the Malang District Government Education Office. Not only that, Malang Corruption Watch as an anti-corruption Non-Governmental Organization (NGO) reported at least 19 other corruption cases that occurred in Malang that were reported by MCW in the 2018 Final Report.

Corruption reported by MCW was detected through three sources, namely the Audit Report of the Supreme Audit Agency (LHP BPK), an investigation by the MCW itself, as well as complaints from the public. As one of the official government documents, the BPK LHP can be used as valid evidence in the detection of corruption cases by anti-corruption institutions or related parties and even the wider community, because the BPK audit results assess the performance of State / Regional financial management by adjusting it to applicable regulations so that it reduces corruption cases that occurred. This is explained in the Supreme Audit Agency Regulation No. 01 of 2017 concerning the Financial Examination Implementation Standards (SPKN) in the explanatory paragraph states that the implementation of the examination of management and responsibility of state finances is carried out to create a clean and free government from corruption, collusion, and nepotism. Also added in the Supreme Audit Agency Regulation No. 01 of 2017 in the Inspection Conceptual Framework paragraph 19 which states that one of the benefits of state financial auditing is strengthening efforts to eradicate corruption in the form of submitting findings that indicate criminal offenses and/or losses in managing state finances to authorized institutions to be followed up, and in the way of prevention with the system management of state finances.

Given the importance of the function of the results of the audit in eradicating corruption which is expected to minimize misuse of state finances, this study aims to find out how MCW uses LHP BPK as an ingredient in detecting abuse of public funds in Malang. The formulation of the problem in this study is (1) What kind of BPK results are used by MCW in detecting corruption cases in Malang?; (2) Why does the MCW use the BPK examination results as a source of corruption case detection in Malang?; (3) How does MCW take advantage of BPK's audit results in detecting corruption cases in Malang?

THEORETICAL FRAMEWORK

Good Governance

Good governance itself has a broad meaning. Good governance in the government sector can be translated as the implementation of trustworthy management, good governance, excellent and responsible governance, and as a clean government (Efendi, 2005). Whereas the United Nation (2012) defines governance as a form of political and administrative authority to manage government affairs at all levels consisting of mechanisms, processes, and institutions, the community carries out its rights, the government fulfills its obligations and mediates in the differences created. Elahi (2009) added that good governance could also be interpreted as a benchmark or guide to economic, political and social sustainability that develops in society.

The application of the principles of good governance in each country is not always the same. This is due to cultural differences (Hofheimer: 2006 in Rahayuningtyas and Dyah: 2017). For example, in Korea, India, Italy, Singapore, Mexico, and Georgia implementing transparency, accountability, fairness, responsiveness, innovation and participation practiced in strengthening the supervisory system, increasing interaction between government and society, simplifying procedures, punctuality in reporting, implementation reporting standards, increased disclosure of government assets online and improvement of government data systems (UNDP, 2011). Whereas in Indonesia, the common ground for good governance is an indicator of accountability, transparency, and community participation (Kristiansen et al., 2009; Saputra, 2012; Rahmawati, 2015).

Good governance is believed to reduce the misuse of state money that may be carried out by government officials. From 1997, an institution has been encouraged to implement and focus on good governance to deal with corruption, because poor management is positively related to the level of a crime defined as corruption and weak law enforcement regarding human rights (Habibullah et al., 2016). Saha (2014) mentions that deficient forms of governance are lack of accountability, transparency, public participation in making federal decisions, not respecting human rights, lack of clear legal rules, and control of the press.

The government has made substantial efforts to make Indonesia become a clean, transparent and accountable country (Wijayati & Hermes: 2016). This effort can be seen from the MPR Decree No. XI / MPR / 1999 concerning the Implementation of a Clean and Free of Corruption, Collusion and Nepotism (KKN), Law No. 28 Article 3 of 1999 concerning the Implementation of a Clean and Free State of KKN, Law No. 15 of 2002 concerning Money Laundering, and Law No. 32 of 2002 concerning the Corruption Eradication Commission. Wijayanti & Hermes (2016) mention that although Indonesia has increased its real efforts in governance and combating corruption, this has not had a significant impact in reducing the level of cases of fraud. Kristiansen and Ramli (2006) asserted that this happened because of transparency and accountability in Indonesia which still failed.

Regulatory Capture Theory

Regulatory Capture Theory emerged as a form of development of science which focused on criticism of the Public Interest Theory. Public Interest Theory assumes that the government in making regulations is motivated by the injustices that occur in society (Posner, 1974). The provision was present to improve the welfare of the wider community. But the facts on the ground are not always the case. Regulators are sometimes not kind and do not side with the people (Etzioni, 2009). Regulations made only prioritize and prosper certain parties or groups, not the general public at large. This explains that the government has been perceived as failing to serve the interests of the community and this is a form of reduced government bureaucracy (Portman, 2014).

Stigler (1971) explains that this Regulatory Capture Theory assumes that the government in formulating regulations can be intervened by certain groups to provide benefits for their groups. Management, in this case, can shift the meaning of rules for public interest into industrial interests (Carpenter & Moes, 2014). Whereas Turner, et al. (2016) states that the regulations in the Regulatory Capture view are in a condition where the rules are made to oppose the public interest but are formed for the benefit of a specialized entity.

The formulation of regulations that exist in the community is sometimes a field of corruption for government officials. This is because management gives authority to officials regarding decision-making to use resources that can generate benefits for some

individuals and make decisions that are less transparent and accountable (Ogus, 2004). Coupled with the human nature that they have, namely the nature of wanting to enrich themselves / their groups, causing misuse of position or authority by government officials (Boehm, 2007). Especially the public finance sector is a sector that has a high chance of corruption because it manages taxation, budgeting, government procurement, and state asset management (Liu & Lin, 2012).

Indonesian Government Audit Results

Internal government auditors in Indonesia are overseen by the Financial and Development Supervisory Agency (BPKP), Department Inspectorate General, Internal Control Unit (SPI) in State and BUMN / BUMD institutions, Provincial Inspectorates, District / City Inspectorates. Whereas for external auditors is overseen by BPK institutions which conduct checks independently.

The BPK based on the 1945 Constitution Article 23 paragraph (5) is an institution that is tasked with examining the responsibilities of government institutions regarding the state finances where the results of the examination are submitted to the House of Representatives (DPR). Analysis of state finances by Law No. 15 of 2004 CHAPTER II Article 2 paragraph (1) is intended to examine the management of state finances and examination of the responsibility of state finances. The analysis referred to in article 2 consists of financial checks, performance checks, and checks on specific objectives.

UU no. 15 of 2004 CHAPTER II Article 4 paragraph (2) - (4) describes the definition of each examination, namely financial investigation is examination of financial statements, performance checks are checks on management of state finances consisting of examining economic aspects and efficiency and checking aspects effectiveness, while testing with a specific purpose is an examination that is not included in the test referred to in paragraph (2) and paragraph (3). Investigations carried out by BPK auditors are guided by the State Financial Inspection Standards (SPKN) issued by the BPK in BPK Regulation No. 01 of 2017. The results of financial audits conducted by the BPK include LHP on government financial reports containing opinions on the fairness of financial statements, LHP for performance providing conclusions and recommendations related to economic aspects, efficiency, and/or effectiveness of state financial management, and LHP with the aim absolute contain conclusions in accordance with the objectives of the examination set.

Regulation of the Supreme Audit Agency No. 01 of 2017 in the Inspection Conceptual Framework paragraph 19 states that the benefits of examining state finances in terms of encouraging the management of state finances to achieve state goals include (1) the provision of audit results including independent conclusions, objectivity, and reliability, based on sufficient and appropriate evidence. (2) strengthening efforts to eradicate corruption in the form of submission of findings that indicate criminal offenses and / or losses in the management of state finances to the competent authorities to be followed up, as well as prevention by strengthening the state financial management system, (3) increasing accountability, transparency, economics, efficiency, and effectiveness in the management and responsibility of state finances, in the form of constructive recommendations and effective follow-up, (4) improvement in compliance with management and state financial accountability against the provisions of legislation, (5) increase in the role of officials Government Internal Oversight, and (6) increasing public trust in the results of the BPK audit and management of state finances.

RESEARCH METHODOLOGY

In this study, a qualitative approach was taken because this research requires exploration because it is easier for researchers to explain the facts in the field in a clear and detailed manner. The approach chosen in this study is a case study. This study uses a case study model because it aims to get a deep and precise description of the process of detecting an act of corruption that exists in Malang Raya by Malang Corruption Watch (MCW) based on the results of the audit/examination issued by the Supreme Audit Agency (BPK).

Data collection in this study uses semi-structured interviews face to face and with telephone if needed. Semistructured interviews are chosen with consideration of the informant's openness in explaining and describing information and opinions. Informants as data sources in this study were selected using purposive sampling technique. In this study, informants were criticized to provide convenience and confidence for researchers in obtaining data. The criteria determined are 1) informants who directly detect and investigate corruption cases based on the results of the BPK audit; 2) informants who can recount their experiences; 3) willing in the research process, as well as; 4) have time to be interviewed. Based on these standards, the MCW gave recommendations to 2 people who were the speakers in this study, namely Informant B as the MCW Secretary who concurrently served as Chair of the Research and Informant Division E as Chair of the Legal and Judicial Monitoring Division.

The data obtained in the field will be analyzed by the interactive analysis model of Miles & Huberman which includes 1) data codification by sorting out essential and essential information which are then categorized into three categories namely public complaints, MCW's investigations, and the results of the BPK audit; 2) presentation of data in the form of tables with the format of categorization/coding, data/information, and interpretation, as well as; 3) conclusion/verification.

In this study, the validity of the data is done by fulfilling the standards of credibility standards (by extending the involvement of researchers in the process of data collection and source triangulation by checking the information conveyed in relation to the views of the BPK audit by MCW A members with LHP BPK Malang, Malang Regency, and Batu City in 2015, 2016, and 2017), standard of transferability (by means of standard dependability (by conducting research procedures in accordance with the research phase that has been formulated at the beginning, standard confirming (by providing evidence in the form of acceptance receipts for on-site research) which has been determined, namely MCW and attach a transcript of the interview at the end) (Lincoln & Guba: 1985) in Maharani (2014).

RESULTS

Deviation of Authority as a Causing Factor on Corruption, Malang

Malang Corruption Watch (MCW) as an anti-corruption NGO in Malang considers that one of the causes of corruption cases that resulted in the arrest of 3 regional heads in Malang is the existence of "under the table" contracts between government elites and the economic elite. The existence of these contracts is based on the authority possessed by government elites as regulators and capital owned by the economic elite. Corruption can occur as a form of a combination of politics and economics; political corruption is interpreted as government officials who have the authority to manage resources in collaboration with the economic strength of a handful of people to enrich both parties (Macrae, 1982; Malagueno et al., 2015). Informant E are explained that:

"There is corruption. Usually there are contracts, contractual relationships, just contractual relationships that are not, no, paper on the white so, but under the table, between the political elite and contractors who will finance the costs of his campaign. Either as regional head or DPRD so. So that when he has won and has become a regional head or DPRD, there are projects that will be distributed to them. If it's not a project, the permits will be issued. "

Deviant cooperation between the political elite and the economic elite is based on the power possessed by the political elite. As explained by Hutchinson et al. (2019) that corruption can occur in any sector, but it is emphasized that crime can only be done by people who have power, whether in the form of authority or power. Compensation provided by the political elite in return for the economic elite can be many things, for example, the issuance of development permits, business permits, or budgets for some parties in carrying out projects related to the procurement of goods and services. The nature of compensation provided can usually provide benefits to both parties. Anshori (2018) Power possessed by political elites that can be abused and abused is not only in the form of money but also can be in the form of authority, such as permission. Aslund (2014) states that oligarchs have made the rulers (political elites) and businessmen (economic elites) benefited from each other so that the rules issued by the authorities will also help employers and of course for the regulators. Informant B gives an example of this:

"So actually between the tenders with direct appointments, it doesn't make any difference to me. The PL is just broken. For example, the nominal is broken. So the mode for example along the way (pointing to the side) is broken, how many meters, how many meters. And the winners are contractors A, B, C, D, later on later, A, B, C, D., So that's how it is. So 10%. Musial is below 200 million right? Just consider the project 200 million. 10% of the 200 million is around 20 million. If he wins 10 PL projects, ten times 20 million. 200 million. So the fee for the mayor's regent was shared with the head of the department. Well, for one year, how many projects do you have for that one year, how many M? So the OT is bigger sometimes. "

Restoration of interests by the dominant class (political elite and economic elite) or oligarchy between rulers and entrepreneurs has been explained in the Regulatory Capture Theory. This theory assumes that intervention by certain groups on government regulation can occur (Stigler, 1971). This is done to provide benefits for both parties. Stigler (1971) also explained why this could happen, because the government in making regulations did not always come into contact with the people and lack of supervision from the people so that it became an opportunity for entrepreneurs to intervene. Also, employers must occur in the policies that will be made, must give confidence to the authorities that there will be personal benefits that will also be found.

In Malang Raya, the oligarchy that occurs with the collaboration between the political elite and the economic elite can be seen in several examples of corruption cases in Malang. Suppose the bribery case carried out by MA as a former mayor of Malang to 41 members of Malang City DPRD for the 2015 Fiscal Year P-APBD case which alleged bribery was related to projects or procurement of goods and services that had been reported stalled and suspected corruption of the Regional Budget Fiscal Year 2015 (Year-End Report 2018 Malang Corruption Watch). Kota Batu also has a red record for its former Mayor, ER, of which in one of the suspects in the same case, he mentioned that he had been told by the ER to take some money in one of the employers' houses where the funds would be made into funds campaign for ER wife contestation in the Election of Regional Heads (Pilkada) in Kota 2017 in the Year (2018 Final Report Malang Corruption Watch). The former regent of Malang Regency (RK) also tripped over the case of corruption in the suspicion of AM who was also suspected of bribery to condition RK to regulate the process of electronically procuring goods and services (2018 Final Report Malang Corruption Watch).

The explanation above implies that one of the factors causing the existence of corruption cases in Malang is a deviant relation between the power of the bureaucracy held by the political elite and the capital or resources owned by the economic elite. Political elite will usually be assisted or promised to get compensation if the financial elite can be given a share of goods and services procurement. In this case, whose project falls to the contractor can be categorized as a regulatory decision made by the government as a political elite. So this supports the assumption of Regulatory Capture Theory which assumes that the government as a regulator can be intervened by several groups in terms of public policy making to provide benefits to both parties, both regulators and intervention groups.

BPK Audit Results on Financial Statements as Early Corruption Detectors

MCW in detecting corruption cases uses the results of the BPK audit as a source of information. Oyebisi (2017) explains that external review (BPK) of the government has become a big concern because it is considered a "third eye" for monitoring the government's performance in managing the resources owned by the state/region. Audit acts as a third party for transparency and accountability. This is because information on an examination shows that the government in managing state /local resources has been done legally or according to its corridors and audit results from external parties can be used as a medium of accountability and transparency (Malagueno et al., 2015).

The results of the BPK audit of the financial statements themselves consist of 3 parts, namely examination of financial statements, analysis of SPI, and consideration of compliance with the legislation. Each piece of the investigation is separated in the LHP, Book 1 contains the results of the audit of the financial statements, Book 2 relates to the audit findings of the SPI, and Book 3 contains information on audit findings on compliance with legislation. But for the past two years, MCW only used Book 2 and Book 3 in its analysis of the BPK LHP. The following is a statement from Informant B:

"If this book one is the result of an examination of the financial statements. Well, so for the past two years, we checked it in the third book. For the last two years, we immediately checked it in book 3. if beforehand, we checked it in the second book, related to recording assets, internal records if not wrong. Same third book. "

Substantially, Book 2 and Book 3 of the LHP on financial statements contain findings related to inconsistencies with the government SPI and legislation, making it easier to find things that indicate corruption. Weak SPI can be caused by the lack of responsibility of the officials involved in the supervision and control of government activities and also the lack of understanding of government officials in terms of related regulations and lack of coordination (Arifianti et al., 2013).

Moreover, in Book 3 which contains findings on government non-compliance with legislation, for example, there is a lack of volume in the execution of a project. Choi (2011) and Atmaja and Probodono (2018) explain that the existence of audit findings on non-compliance with legislation can result in state / regional losses, inefficiencies, ineffectiveness, inequality, and lack of government revenues. Interestingly, according to Zirman and Rozi (2010) which states that there is an influence between compliance with legislation and acts of corruption that can cause losses to the state/region. This was also conveyed by the MCW who stated that the audit findings in Book 3 of the BPK LHP on financial statements, some of which had fulfilled the element of corruption, namely illegal acts and detrimental to state finances. Here's the explanation from Informant E:

"If it is here, it is clear, the local government financial reports regarding compliance with the laws and regulations. So when there is a contractor or these agencies that do not comply with the legislation, it means that one of the elements against the law has been fulfilled, against the law or abusing that authority has been fulfilled. "

UU no. 20 of 2001 Article 2 paragraph (1) and Article 3 explain that by taking actions that are detrimental to state finances, these actions can be categorized as criminal acts of corruption. An example is the lack of volume of work and goods can be classified as an indication of fraud. Because it has fulfilled two elements of crime, which is against the law and detrimental to the state / regional finances. Rampengan (2018) explained that the existence of a state loss that resulted in corruption; the BPK has the authority to carry out the verification by the 1945 Constitution Article 23E paragraph (1).

For example, the BPK's findings on the lack of volume in two road improvement work packages at the Public Works and Spatial Planning Office of Malang City, which indicated a loss of Rp. 147,287,567.53 (LHP LKPD Malang City Fiscal Year 2016). It was also explained that this condition was not by Presidential Regulation No. 54 of 2010 concerning Procurement of Government Goods / Services which has been amended several times and finally by Presidential Regulation No. 4 of 2015 in Article 89 paragraph (2a), Letter of Agreement (Contract) Number 056 / SP.BMSA / 35 / 73.301 / 2016 dated 30 September 2016 in Article 4 paragraph (1) and paragraph (2), and the Terms and Conditions General Section General Conditions of Contract No. 66 Payments in Sub No. 66.2 points 3 (LHP LKPD Malang City Fiscal Year 2016). Not only in Malang City Government, but the findings of a lack of volume that is detrimental to state losses and against the law can be found in Book 3 of the LHP BPK for the financial statements of Batu City and Malang Regency.

LHP BPK for financial reports, especially in Book 3, the community has been able to see indications of corruption cases carried out by the government. This is because it has fulfilled two elements of corruption, namely against the law and harming state finance (Rampengan, 2018). This supports the statement from Dipietro (2011), Ionescu (2014), Kassem & Higson (2016), and Gherai, et al. (2016), which states that there is a relationship between acts of corruption committed by the government or parties related to the audit results as a report on examinations in the government sector. Liu & Lin (2012) also found that Audit's findings regarding non-compliance with regulations had a positive relationship with the level of corruption that occurred.

CONCLUSION

Based on the focus and research findings, it can be concluded that MCW as an anti-corruption NGO used the results of the BPK audit of the financial statements of the Regional Government in Malang, especially in Book 3 as a source of corruption case detection. This is because in Book 3 information can be found regarding the activities of the government or partners who do not comply with the laws and regulations and result in state losses. The use of Book 3 by MCW as a source of information regarding indications of corruption cases rests on findings that fulfill two elements of corruption according to Law No. 20 of 2001, which is illegal and can be detrimental to state finances or the country's economy. However, based on the authority and duties of the BPK as a government financial audit agency, the BPK has no right to conclude whether the findings contained in Book 3 are a corrupt crime. This is stipulated in the Republic of Indonesia's Supreme Audit Agency Regulation No. 01 of 2017 in General Standards Paragraph A13 which states that the examiner only has an interest in the initial indications of fraud which cause physical consequences for opinions or conclusions. Although the examiner found early signs of fraud, the examiner was not authorized to declare fraud had occurred because the term cheating was the legal domain.

Based on the research findings, it is recommended for MCW; it is recommended not only to use LHP BPK for LKPD but also can use LHP for the performance of the three regional governments in Malang with the hope of further enriching the MCW analysis results regarding government performance in Malang. For the BPK, it is expected to harmonize the Supreme Audit Agency Regulation No. 01 of 2017 in the Examining Conceptual Framework paragraph 19 with the Republic of Indonesia's Supreme Audit Agency Regulation No. 01 of 2017 in General Standards Paragraph A13. Given the usefulness of the results of

the audit carried out by the BPK in detecting corruption cases which are then expected to reduce corruption in Indonesia. For government agencies, especially the Inspectorate, it is hoped that this research can be used as input in performance so that it can strengthen supervision of government administration. For further investigation, it is recommended to expand the location of research, to get a broader picture related to the use of BPK audit results as material for detecting corruption cases by anti-corruption NGOs. And, it is recommended to reevaluate the interview guidelines used in this study to enhance the credibility of the study further.

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