

Analysis of Internal Control of Procurement of Government (Case Study at XYZ University)

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Abstract—This study aims to explain the mechanisms of procurement of goods and services and identify the weakness of internal controls in the procurement of goods and services at XYZ University. Due to time and data constraints, this study is limited to control activities on the procurement of goods and services through provider agreements. The study uses a case study approach with one unit of analysis. It employs descriptive analysis using data from structured interviews of four respondents able to give information on procurement mechanisms for goods and services at XYZ University. The study uses this data to evaluate internal controls comparing them with the applicable rules and regulations. The result of the research shows that the current General Plan of Procurement (RUP) at XYZ University that has been established by the Rector is still not a foundation in the implementation of the procurement; therefore, the procurement plan and realization cannot be monitored because the purchases are not based on the RUP. In fact, there are a large number of direct procurement packages that are as much as 75% over plan. Broadly speaking, at XYZ University, the mechanism of procurement of goods and services has been running in accordance with the provisions but there are still some weaknesses of internal controls, namely: 1) the actual procurement budget is not based on the RUP; 2) the direct procurement methods are still not in accordance with established procedures; and 3) RUP public information transparency and direct appointment results have not yet been achieved.

Keywords—*Internal control, Procurement of Government Goods and Services, Procurement of University Goods and Services*

I. INTRODUCTION

A. Background Research

In the public sector, the government must show accountability in the procurement of goods and services; this can be realized through internal controls. Procurement of goods and services is a government spending mechanism that plays an important role in the utilization of state budgets. Government procurement involves large amounts of money; in Indonesia, the government is the largest buyer in the country. Every year, the procurement of goods and services procurement by Government Goods and Service Procurement Policy Agency (LKPP) is about 40% of the State Expenditure Budget (APBN) and Regional Budget (APBD) (Ministry of PPN and Bappenas RI, 2014).

There is a general perception that government procurement involves corruption. Responding to this, the Indonesian government has the task of preserving internal controls by

applying policies and procedures to ensure that information is accurate, to protect assets from abuse, and to ensure compliance with legislation. The goal of the controls is to account for cost, quality, quantity, and timeliness in procurement.

Various efforts have been made by the Indonesian government, such as improvements in regulations, addition of institutions, and implementation of procurement processes. The rules covering procurement of government goods and services were first published in 2003, namely Presidential Decree number 80 of 2003 (Keppres 80/2003). The regulation was revoked in 2010 and replaced by Presidential Regulation 2010 (Perpres 54/2010), which then underwent four refinements ending with Presidential Regulation 4 of 2015 (Perpres 4/2015). The government also established the Center for Policy Development of Goods and Services (PPKPBJ) in 2005, which was further strengthened by the establishment of the Government's Goods and Service Procurement Policy Institution (LKPP) in Perpres 106/2007. In terms of implementation, the procurement of goods and services improved by increasing human resource capacity and implementation of e-procurement.

Although improvement efforts continue to be made, based on statistical data on KPK cases available in 2004-2017, of the 618 cases of corruption handled by KPK, 164 cases or one-quarter occurred in the area of procurement of goods and services. Procurement corruption cases are the second most numerous categories among cases handled by the Commission, after bribery cases. The process of procurement of goods and services is still a source of government budget leaks; ideal budget management that is effective, efficient and economical has not yet been fully realized.

The United Nations Office on Drugs and Crime states that there are three key elements needed to prevent corruption in the procurement of goods and services, namely transparency, healthy competition, and objective decisions [1]. Procurement of electronic goods and services (e-procurement) makes these elements work well. Implementation of e-procurement ensures transparency because of the open disclosure of information to all participants. Healthy competition is ensured by increasing the market access for bidders across Indonesia to compete in offering goods and services of acceptable quality standards at the lowest prices. Decision-making objectivity is ensured because of the evangelizing of the offer and the absence of discrimination among providers with open sharing of the results of the evaluation.

According to Kaufmann [2], in governments, the activity of procuring goods and services is considered the most

vulnerable to corruption. This observation is also confirmed in Indonesia. The amount of state financial loss from the procurement of goods and services handled by KPK is almost Rp 1 trillion [3]. A survey conducted by Indonesian Procurement Watch (IPW) in 2011 shows that about 93% of entrepreneurs bribe to win the procurement project tender. Similar evidence is revealed by the Business Competition Supervisory Commission (KPPU) in 2012; of 173 cases decided during the period of 2006 to 2012, 97 cases (56%) were related to conspiracy of tender procurement. The total value of the 97 cases is Rp 12.35 trillion and is a combination of APBN and APBD, BUMN, and private projects. Of these, Rp 8.6 trillion was involved in conspiracy.

The Indonesia Corruption Watch (ICW) monitored corruption in universities from 2006 to August 2016. There were at least 37 corruption cases related to universities and colleges and 14 cases involving the mode of procuring goods and services. It was recorded that 50 participants came from universities: 32 employees and structural officials, 13 Rectors or Vice Rectors, and five lecturers. One cause of corruption in universities is the autonomy given to universities in a non-academic context, for example, allowing financial management with no accountability.

Higher education is creating the generation that will bring influence in the future. Many college graduates become public officials. Therefore, each college and all of the individuals in it should have the integrity to eradicate corruption. However, evidence shows that instead, colleges become perpetrators of corruption. One way to break the graft chain in colleges is to improve university governance, for example, by increasing transparency.

University of Indonesia (UI), one of the best universities in Indonesia based on the QS World University Ranking, was also entangled in corruption cases by the KPK in 2013. At that time, the Vice Rector II of UI was responsible for corrupt procurement of goods and services in the infrastructure project for the information technology library building at UI. In addition to UI, Airlangga University (Unair) has also been involved in cases of corrupt procurement of goods and services. The Unair Rector was suspected by KPK in 2016 of corruption in an infrastructure project for Unair Education Hospital.

Based on this and considering progressive government improvements on procurement processes, the authors are interested in conducting a case study of XYZ University to evaluate and map the root of any procurement-related system problems. The study will map prone points in regulation, implementation, monitoring and budgeting related to the procurement goods and services at the university.

B. *The Methodology and Method*

The case study approach in this study is used to explore the phenomenon in more detail in using one unit of analysis (a single case with a single unit of analysis). This research uses qualitative data, namely 1) primary data from XYZ University in the form of oral and written information, including data on organizational structures, job description, and other qualitative data and 2) secondary data obtained by authors from existing sources, such as literature studies related to government procurement rules. The data analysis method includes analysis of documents collected by the author. The author subsequently conducted interviews and discussions focused on the internal procurement of goods and

services at XYZ University based on the results of document analysis. The interview results were then analyzed in an inductive analysis to draw conclusions. Descriptive explanations referred to the results of document analysis, the structured interviews, and the phenomena encountered.

II. LITERATURE REVIEW

A. *Internal control*

According to Ikatan Akuntan Publik Indonesia [4], internal control is a process by an organization's board of commissioners, management, and other personnel designed to provide reasonable assurance about achievement in the following in categories:

- Reliability of financial reporting
- Management is responsible for ensuring that information in the financial statements is reasonably presented in accordance with the provisions in reporting.
- Effectiveness and efficiency of operations
- Internal controls encourage the efficient and effective use of resources in order to optimize the intended target.
- Compliance with applicable laws and regulations
- Public, non-public and non-profit corporations are required to comply with various laws and regulations.

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) published an internal control framework known as the COSO Internal Control Integrated Framework (COSO IC) in 1992, which was updated in 2013. COSO IC [5] defines internal control as a process within an organization (entity) affected by the board, management, and other personnel designed to provide reasonable assurance in achieving an organization's objectives. The goals to be achieved consist of operations, reporting, and compliance. Operating objectives are not solely related to the efficiency and effectiveness of resource use but include the efficiency and effectiveness of all operation goals, including operational and financial performance targets and securing assets from loss.

Indonesia adopted COSO IC (1992) in Government Regulation Number 60 Year 2008 [6] on Government Internal Control System (SPIP). PP 60/2008 defines internal controls as actions and activities undertaken continuously by organizations and individuals within them to provide reasonable assurance of achieving organizational goals through effective and efficient activities, reliability of financial reporting, security of state assets, and regulatory compliance legislation. SPIP is organized throughout the central and local governments.

B. *Activity Control*

Based on COSO IC [5], the types of transaction control activities are as follows:

- Authorizations and Approvals
An authorization confirms that a transaction is valid. Authorization is usually a form of management level approval or verification that a transaction is true. An example is a supervisor reviewing and approving a cost report if the costs seems reasonable and in line with the policy.
- Verifications

Verification is comparing two or more items to each other or comparing items to a policy and following up when there is a discrepancy. Examples are computer matching or fairness checks.

- Physical Control

Equipment, supplies, securities, cash, and other assets are physically secured (for example, in a locked or physically maintained area restricted to authorized personnel) and are inventoried regularly and compared to records.

- Controls over Standing Data

Standing data such as parent price files, are often used to support the transaction process in a business process. Control activities are carried out during the process to maintain the accuracy, completeness, and validity of the data.

- Reconciliations

Reconciliation compares two or more data elements and taking actions to bring the data into agreement if identifiable differences occur.

- Supervisory Controls

Supervisors assess whether other the control activities (verification, reconciliation, authorization and approval, control over standing data, and physical control activities) are carried out fully, accurately, and in accordance with policies and procedures. Management typically uses assessments to select and develop oversight of high transaction risks.

Under Government Regulation Number 60 Year 2008 [6], control activities are as follows:

- A review the performance of relevant government agencies by comparing plans and realizations
- Development of human resources (HR) that should accomplish the following:
 - Sharing the vision, mission, goals, values and strategies of agencies with employees
 - Setting a strategy of planning and fostering human resources that support the achievement of the vision and mission
 - The creation of job descriptions, recruitment procedures, employee education and training programs, compensation systems, welfare programs, employee facilities, employee discipline plans, performance appraisal systems and career development plans to support the strategy
- Control over the management of information systems to ensure accuracy and completeness of information
- Physical control of assets includes identification plans, policies, physical safeguard procedures, and disaster recovery plans
- Determination and periodic review of performance indicators and measures to validate their provision and reliability, the evaluation of performance measurement appraisal factors, and continuously comparing performance data with established goals and differences
- Separation of functions so that major aspects of a transaction or event are not controlled by one person

- Authorization of important transactions and events by a leader who establishes and communicates the terms and conditions of authorization to all employees
- Accurate and timely recording of transactions and events, taking into account:
 - That transactions and events are classified appropriately and recorded immediately
 - That appropriate classifications and records are carried out throughout the transaction cycle or event
- Ensure restrictions and periodically review of restrictions on access to resources and records; the leader grants access only to authorized officers
- Ensure accountability for resources and recording; the leader shall assign personnel responsible for the storage of resources and records and regular review of assignments
- Provide good documentation of the internal control system as well as important transactions and events; the leader administers, maintains and periodically updates the documentation covering the entire internal control system and important transactions and events.

COSO IC's internal control activities are included in the characteristics of control activities according to PP 60/2008 so that in subsequent discussions, the frameworks follow PP 60/2008.

C. Government's Procurement of Goods and Service

Procurement of government goods and services is the acquisition of goods, services, and public works in a particular way and time that produces the best value for the government and society (see Schiavo-Campo and Sundaram, 2000 in Bastian [7]). The main purpose of procurement of government goods and services is to find a source of goods and services at the lowest price within acceptable quality limits when the organization needs them.

D. Rule of Knowledge

Love et al. [8] states that in the implementation of a program for procurement of goods and services, employees' knowledge is an important factor. An activity must be known and understood in a particular way to be organized. One of the failures of regulation is the limitation of knowledge.

Rules as a special form of control uses instruments of instructions or standards combined with monitoring and enforcement as a mechanism of control.

E. Commitment of Management

Commitment of management is defined as activities to conduct and maintain behavior that helps subordinates to achieve a goal [9]. A strong commitment of management can be the basis for further intervention [10].

F. Procurement Mechanism in Indonesia

Procurement is the activity of obtaining goods and services K/L/D/I which process starts from the planning needs until completion of all activities to obtain goods and services [11]. The stages start from procurement planning, preparation of Procurement Plan (RPP), provider selection, contract, inspection and acceptance of work result, and handover of work [11]. The procurement process of government goods and services is illustrated in Fig. 1.

Goods and services with certain specifications require governance. First, the government's needs are identified to obtain a list of goods and services to be procured. Procurement activities are then performed in accordance with applicable laws and regulations. Perpres 54/2010 and its amendments govern procurement activities such as the Budget User (PA) or Budget User Authority (KPA) in preparing a General Procurement Plan (RUP) conducted by the firm and provider.

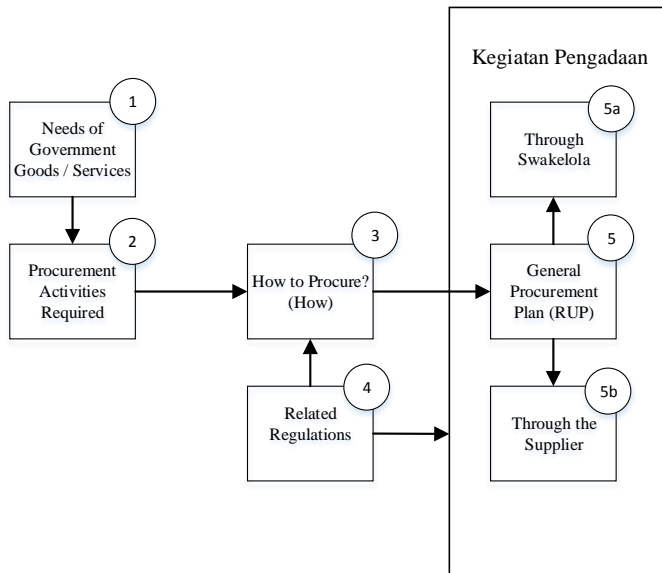


Fig. 1. Procurement Process of Government Goods and Services

Source: Training Module on Procurement of Government Goods and Services [12].

III. RESEARCH METHODOLOGY

A. Research Method

Method is descriptive using a qualitative method on one unit of analysis (a single case with a single unit analysis). The analytical unit is XYZ University. This research uses qualitative data, both oral and written concerning the organizational structure, job descriptions, and other qualitative data needed.

Sources of data in this study are:

- Primary data was obtained directly during the research process through observation, interviews, and focused discussion between the authors and parties associated with the procurement department at XYZ University.

A qualitative sample of respondents involved in the procurement process of goods and services was collected. A selected respondent would be a policy maker in the procurement process of goods and services at XYZ University. Potential respondents gave confirmation via Whatsapp Messenger (WA) to the researcher indicating they were willing to be interviewed. In the end, four people were interviewed in a face-to-face setting. Each interview was about 1.5 hours. Researchers recorded the interviews with audio recorders with the respondents' permission.

Face to face structured interview were conducted with four respondents familiar with or involved in XYZ's

procurement process and who were policy makers. The four respondents were the Head of the Procurement Division, Head of Subdivision 1 as PPK, the Head of Subdivision 2 as a supervisor, and Head of Subdivision 4 for the selection process.

- Secondary data was obtained by the authors from existing sources, such as literature studies related to government procurement of goods and services, information on the organizational structure of XYZ University's Procurement Division, and in-depth observations of data obtained from original sources, like documents relating to the procurement of goods and services at XYZ University from 2016 to the third quarter of 2017.

IV. DATA ANALYSIS

The authors reviewed the secondary data and subsequently conducted interviews and discussions focused on the internal procurement of goods and services at XYZ University based on the results of the document analysis. The results of the analysis and interviews were then analyzed in an inductive manner to draw conclusions. This was followed by a descriptive explanation of the results of the document analysis, structured interviews, and the phenomena encountered. The study compared the procurement mechanism for goods and services at XYZ University to the current regulations to measure the level of compliance. It also compared the existing procurement mechanism to the framework from Government Regulation Number 60 Year 2008 [6] for implementing control activities. Deviations from best practices can be identified and these gaps can serve as controls for further improvement.

V. RESULTS

The government procurement and goods procurement mechanisms at XYZ University refers to the rules for procuring government goods and services according to Perpres 54/2010 and its amendments. The existing procurement mechanism starts from the General Procurement Plan (RUP). The RUP is arranged based on the results of the manual sorting of all work units and faculty from the output of XYZ University's budget system, which is then combined into the XYZ University RUP. RUP in 2017 consisted of 270 procurement packages with a total budget ceiling of Rp 360,836,249,137 can be seen in Table I.

Based on the results of interviews with the Head of the Procurement Division, XYZ University announced the RUP in 2013 and 2014; in 2015 and 2016, the preparation of the RUP was completed but not ratified by the Rector.

In addition to the RUP approved by the Rector, XYZ University has a RUP issued through the Public Procurement Plan Information System (SiRUP) LKPP. Based on information from KPA SiRUP administration operators at XYZ University, the number of packages and budget ceilings that are entered will continue to move along with the package. Table II describes the movement of data input on SiRUP LKPP.

Procurement is executed on request of the work unit, provided that the proposed procurement has already been approved evidenced by a budget token. The proposed work unit follows the Self Estimate Price (HPS) function specified under the Budget Plan. The HPS Constructors coordinate

with the Contractor to draft contracts based on HPS and technical specifications. After the HPS review, technical specifications, and draft contracts are completed, the process continues into the election stage. The HPS Compiler sorts out where the document should go next. Under HPS procurement, if the value of goods, construction and other

services is greater than Rp 200 million or the value of consultant services is greater than Rp 50 million then the selection process goes to the Procurement Services Working Group Unit (ULP Working Group). If the value of the HPS goods or services is below the proscribed level, then the process goes to a Procurement Official.

TABLE I. RUP 2017 XYZ UNIVERSITY (DEFINED BY RECTOR)

Vendor Selection Method	Package Count	Budget Ceiling (Rp)
Auction	128	349,582,611,937
Goods	57	79,000,709,618
Consultant Services	8	14,650,000,000
Other Services	25	48,719,342,596
Construction	38	207,212,559,723
Swakelola, Direct Procurement, Direct Appointment	142	11,253,637,200
Goods	59	4,001,293,200
Consultant Services	18	1,246,275,000
Other Services	57	5,246,369,000
Construction	8	759,700,000
Total	270	360,836,249,137

Source: RUP 2017 Universitas XYZ, reprocessed

TABLE II. RUP DATA MOVEMENT 2017 XYZ UNIVERSITY BASED ON SIRUP LKPP

Provider Selection Method	Data RUP SiRUP per 29-Sep-2017		Data RUP SiRUP per 07-Okt-2017	
	Package Count	Budget Ceiling (Rp)	Package Count	Budget Ceiling (Rp)
e-Purchasing	72	16,083,776,518	111	27,227,249,160
Fast Auction	11	8,077,065,000	20	26,522,640,500
Simple Auction	4	6,984,452,225	5	7,434,452,225
Limited Auction	1	717,919,125	1	717,919,125
Lelang Umum	43	332,453,025,521	53	352,178,820,759
Penunjukan Langsung	7	7,496,090,820	8	7,876,090,820
Seleksi Umum	1	500,000,000	2	910,000,000
Total	139	372,312,329,209	200	422,867,172,589

Source: Data RUP Universitas XYZ diambil dari SiRUP LKPP, reprocessed

Tender

Procurement through the ULP Working Group uses the three methods discussed in this research, i.e., public auction, rapid auction, itemized auction, and direct appointment. Procurement through Procurement Officials uses two methods discussed in this research, namely direct procurement, and direct appointment. Procurement through e-catalog is done by e-catalog managers, who directly select goods and services according to their desired specifications.

Procurement by auction is done through an electronic procurement system (SPSE) owned by the Government Procurement Policy Agency (LKPP). The process—from announcement to awarding winners—is conducted transparently on the XYZ University Procurement Service (LPSE) website.

The difference in the three auction methods discussed in this study is in the evaluation processes of provider selection. The selection function evaluates three things, namely administration, technical elements, and price. Administration covers the provider qualification documents; technical refers to the technical specifications, including the implementation

methods offered by the provider; and price refers to the provider's offer.

In a general auction, the selection function evaluates all three of these things; in a quick auction, however, the offer value is entered, and the system automatically calculates the provider's offer. Rapid auctions do not require a qualified evaluation because Version 4 of SPSE is linked to LKPP's Provider Information Provider Information System (SIKaP), which is a government-owned Vendor Management System (VMS). The bidding process can take place within three days. A fast auction is used when there is a simple and noncomplex job description and clear technical specifications for each item of work; when the provider offers an offer price there will be no dispute between KDP and the Provider at the time of execution. In addition to qualifying evaluations, fast auctions also do not require technical evaluation because quick auctions are used for uncomplicated work. When it is deemed necessary to assess the provider from a technical perspective, public auction or other types of auction are commonly used.

Itemized auctions, on the other hand are the result of the implementation of Perpres 54/2010 and an amendment of Article 80, Paragraph 6, stating that the ULP Working Group can assign selection results to more than one provider. Determination of more than one winner achieves efficient and effective procurement of government goods and services.

The method of selecting by itemized auction method was done by XYZ University used itemized auctions in 2017, and

succeeded in two procurement packages, with total efficiency reaching Rp 1,025,832,532.74, as shown in Table III.

The itemized auction method offers consolidated procurement of energy resources; time, location and cost are more efficient. The ULP Working Group can consolidate similar work packages into one procurement package making efficient use of time and effort. There can be fewer auctions without reducing the volume of work packets.

TABLE III. EFFICIENCY USING ITEMIZED AUCTION METHODS

Procurement Package Name	Winner	Value of Work
Paket Cinderamata (22 item cinderamata)	Pemenang 1	327.712.000
	Pemenang 2	290.235.000
	Pemenang 3	48.620.000
Subtotal		666.567.000
HPS Cinderamata		878.380.250
Efisiensi		211.813.250
Paket Buku Cetak Perpustakaan (1.016 item buku)	Pemenang 1	8.380.500
	Pemenang 2	453.243.000
	Pemenang 3	696.566.000
	Pemenang 4	126.683.726
Subtotal		1.284.873.226
HPS Buku Cetak Perpustakaan		2.098.892.509
Efisiensi		814.019.283
Total Efisiensi		1.025.832.533

Sumber: Data Rekap Pengadaan tahun 2017

TABLE IV. NUMBER OF DIRECT PROCUREMENT PACKAGES (REALIZED)

	Triwulan 1 - 4	Total Paket Pengadaan
Triwulan 1 - 4 Tahun 2016		
Paket Pengadaan Langsung	487	645
Nilai Pengadaan Langsung	45,686,158,348	242,903,566,171
Triwulan 1 - 3 Tahun 2017		
Paket Pengadaan Langsung	236	312
Nilai Pengadaan Langsung	24,947,964,377	203,002,866,702

Sumber: Data Pengadaan Bagian Pengadaan Tahun 2016 dan Triwulan 1-3 Tahun 2017, diolah kembali

Direct Procurement

The direct procurement mechanism begins with by procurement officials searching for information on goods and prices, comparing at least two price information sources through electronic and non-electronic media. Based on the results of the interview, due to the urgent need for a rapid selection process, procurement officials tend to directly select

providers who already have experience working with XYZ University. During Q4-2012 and Q1-2012, the data on direct procurement recapitulation are as follows (Table IV).

Procurement through E-Catalog

The E-Catalog Manager makes a selection on the LKPP electronic catalog based on the goods specified by PPK.

VI. DISCUSSION

Problems often arise in procurement because of the transactional nature of the process. By abusing procedures, parties could easily perform acts of corruption. Educational institutions, responsible for the future generation of leaders, are no exception. Quoting Sub-Head 1 at XYZ University, “good procurement is good planning.” This means planning is the key to controlling this process; it should be the foundation of the implementation process. Implementation undertaken without planning will lead to uncontrolled budget realization, and the gateway to disregard agreements, avoid auctions, and eventually have a procurement package amounting to 75% of the total procurement package. In addition to this, the process is still done off line, not on-line using e-procurement, which is able to close the gap of corruption. Procurement agents select providers by pointing directly to the providers they are already familiar and accustomed to working with because of the limitations of time—time pressure on procurement packages cannot be an excuse.

The procurement mechanism of XYZ University has largely been in accordance with the provisions, but regarding some unsuitable ones, it is expected that XYZ University should do the following:

- Prepare RUP Procurement concurrent with budget preparation so that needs are properly identified
- Establish an integrated budget and procurement system to facilitate the process of drafting the RUP
- Execute procurement based on the prepared RUP, prohibit a proposed work unit from accepting a package amount or realization value that exceeds the plan and follow an implementation plan that is spread over the year, avoiding racing at the end.
- Evaluate whether the proposed budget is in line with the proposed procurement.
- Evaluate the selection process, especially for direct procurement methods, so that providers who are awarded as non-provider winners have repeatedly found work.
- Determine the qualification requirements of providers in accordance with the procurement to be executed so that the selected providers are competent.
- Providers whose performance is proven to be unfavorable are subject to fines and sanctions. If necessary, providers should be dismissed at the beginning rather than at the end of a contract so that implementation does not become protracted preventing the CO from becoming a hostage over worsening working conditions.

VII. CONCLUSION

The procurement process of goods and services at XYZ University has been largely in accordance with the provisions, but the analysis still found some weaknesses of internal controls, as follows:

- The preparation of the General Procurement Plan (RUP) has not identified the need for goods and services; therefore, it cannot be a control in monitoring the plan and its realization
- The selection of providers for direct procurement methods is still not in accordance with procedures
- Disclosure of public information, both of RUP and direct appointment procurement has not been done.

VIII. LIMITATIONS AND RESEARCH SUGGESTIONS

This study has some limitations. First, this study only focuses on procurement of goods and services at XYZ University through providers; self-managed procurement is not discussed in this study. Subsequent research should encompass the entire procurement method. Second, the evaluation of internal controls in this study has been limited to certain control activities due to time constraints and availability of data. Regardless, this does not reduce the meaning and essence of research that has been done.

IX. IMPLICATIONS

Without good planning, the implementation process becomes uncontrolled. This means that if a procurement budget is not in accordance with the target or plan, it is not possible to properly monitor or realize the procurement plan.

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