



Risk-Based Audit as an Effort to Mitigate Corruption Risk in Government (The Phenomenon of Corruption Cases in Indonesia)

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Abstract. This article aims to analyze risk-based audits as an effort to mitigate corruption risks in central and regional governments. The research method applied in this article is the literature review method. The literature review method is a method for reviewing literature studies and several studies related to the topic of risk-based auditing and the phenomenon of corruption that occurs in Indonesia. The targets to be achieved in implementing risk-based audit are identifying risks of failure, error and fraud, as well as providing recommendations for central and regional governments related to acts of corruption to improve their operations, providing a strong basis for the audit team in providing opinions on internal audits of financial statements by considering the associated risks of misstatement to improve efficiency, effectiveness and audit quality. This study contributes to the development of strategies and policies aimed at preventing and dealing with corruption in government, with the aim of creating more transparent, accountable and integrity governance in the management of public resource.

Keywords: Risk Based Audit, Risk Mitigation, Corruption.

1 Introduction

Corruption is an act that often occurs throughout the world, including in Indonesia. This phenomenon is a crime involving abuse of power, bribery and misappropriation of public funds for personal gain. The impact of corruption is very detrimental to society, hampering development, reducing the quality of public services, and creating injustice in the distribution of resources. Based on data submitted by the Corruption Eradication Commission (KPK), 1,310 corruption cases were recorded from 2004 to October 2022, with 79 of them occurring this year. Meanwhile, in 2022, Indonesia will get a score of 38 in the Corruption Perception Index (IPK) and rank 96th out of 180 countries. This shows that the government still needs to make improvements in handling corruption cases which are considered extraordinary crimes (Nandy, 2023).

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The number of criminal acts of corruption in Indonesia from 2004 - 2022 shows an increase. One example of corruption cases that often occur is corruption in the procurement of goods/services, which is the largest contributor to criminal acts of corruption in the public sector. Goods/services procurement activities in Indonesia have a high level of risk as a means of committing various forms of fraud. According to data from the Corruption Eradication Commission's annual report (2004-2022), corruption cases in the procurement of goods/services are at the top with 277 cases (Annur, 2023). One of the biggest cases of corruption in the procurement of goods/services in Indonesia in 2017 was corruption in the procurement of E-KTP, with state losses estimated at IDR 2.3 trillion. This corruption case involves many officials in the Indonesian House of Representatives (DPR) and is considered congregational corruption. In 2017, this case was still ongoing, with the Corruption Eradication Commission (KPK) continuing to pursue suspects suspected of accepting bribes and being involved in channeling corruption funds (Syahayani, 2017). Based on Purwanto (2009), there are six factors that cause problems in the procurement of goods/services, namely: (1) Lack of adequate supervision; (2) Abuse of power; (3) Breach of contract; (4) Collusion between public officials and contractors; (5) Manipulating practices and lack of transparency; and (6) Limited human resources.

The increase in internal audit practices is a response from the government to the need to address various problems that occur, especially in the context of corruption cases, with the aim of protecting state assets from risks that have high potential and impact. Risks that are not handled effectively can potentially cause negative impacts for the country, such as fraud. For example, if a local government does not have a good oversight system, employees can manipulate documents or deviate from standards, resulting in major losses for the business. Internal auditors are needed to identify, manage and control existing risks because more complex government processes result in higher levels of risk, both anticipated and unanticipated.

The role of internal auditors has a great importance in evaluating the effectiveness of internal controls, risks, operational processes, and compliance with policies and procedures. One of the approaches used in internal audit is a risk-based audit approach. This approach is one of the methods used by internal auditors to provide added value to management in carrying out their responsibilities. This is in line with research conducted by Manahan, et al (2018) showing that the implementation of risk-based internal audit shows the ability to proactively identify and reduce risks before these risks actually occur. A risk-based audit approach is the only way to ensure that internal audit priorities are in line with organizational goals and as a step to reduce risk. Auditors focus on areas of high risk and identify potential risks that may not be detected by management. This provides confidence to management because the audit has covered areas of high risk.

The study of risk-based audits as an effort to mitigate the risk of corruption in the government is the reason for our interest in conducting this study, because a deep understanding of the risks of corruption and the implementation of effective audits are very important in preventing corrupt practices that harm state finances and disrupt public services. Through a risk-based audit approach, areas that are vulnerable to corruption can be better identified, prioritize effective control, and produce

appropriate recommendations and preventive actions to strengthen regional governance. It is hoped that this study can contribute to the development of strategies and policies that focus on preventing and overcoming corruption at the local government level, in order to create more transparent, accountable and clean governance in the management of public resources.

2 Literature Review

Risk-Based Audit

The development of government activities has influenced and changed the audit implementation paradigm from a conventional approach that focuses on control to a risk-based approach. The shift in audit focus to risk has resulted in a significant revolution in current audit practices (Solechan, 2021). The existence of various cases of irregularities caused by lack of risk management shows the importance of risk management and the role played by the internal audit work unit in government to achieve the implementation of good government governance.

Risk-based audit is a form of internal audit where the audit objectives and planning are based on risk principles. The risk-based audit concept involves identifying business risks, where the higher the risk in an area, the greater the attention given in the audit to that area (Tunggal, 2007: 118). According to the IIA (The Institute of Internal Audit) risk-based audit is a methodological approach that integrates internal audit with a comprehensive risk management framework. Through this approach, the internal audit process can provide adequate assurance that risk management has been managed well, related to appetite risk. Risks that exceed the risk appetite are considered a threat to the organization achieving its goals.

Risk-based internal audits verify that all management responsibilities have been carried out effectively. Management's main responsibilities include ensuring that there are adequate internal controls and appropriate risk management, as well as involving various functions and work units within the organization. The role of risk-based internal audit in improving internal control and risk management processes has important and strategic significance. Collaboration between internal auditors and management is very necessary for the successful implementation of risk-based audits, by evaluating weaknesses in self-control. Management has responsibility for identifying activity risks, evaluating the existence of controls that can reduce these risks, and developing action plans to improve existing controls. The main benefit of control self-assessment by management is increasing awareness that management has responsibility in assessing risks and controlling organizational activities, which ultimately increases attention to internal control. Thus, risk-based internal audit plays an important role in creating a more effective control environment and ensuring good risk management.

Risk Based Audit Goals and Objectives

The aim of carrying out risk-based audits is that internal audits in carrying out supervision can be more focused and in-depth. According to Kurniawan (Utami, 2020) states that the aim of carrying out an audit using a risk-based audit method is to provide independent assurance that the risk management process that has been determined by management has been running as expected by the organization, risk management has been well designed, various responses on risk management is sufficient and effective to reduce risks and has established a good control framework to be able to mitigate risks that may arise.

The object of a risk-based audit needs to be examined in a more in-depth and focused manner so that problems that may exist can be explored more optimally to mitigate risks that may occur. According to Wijaya & Pantun (2020) the target of implementing risk-based internal audit is to identify risks of failure, error and fraud, as well as provide recommendations to the audited party to improve their operations. This internal audit also provides a solid foundation for the audit team in providing opinions on financial reports by considering the risk of incorrect information related to the risk of failure, error and fraud. This approach also provides a framework for improving efficiency (by reducing substantive testing), effectiveness (by identifying and focusing on risk areas), and audit quality (by reducing audit errors).

The Phenomenon of Corruption Cases in Indonesia

According to Bidari and Sekar (2014) Corruption is the act of violating one's duties and embezzling state or organization funds for personal or other party interests, and is a serious problem that needs to be addressed in order to achieve healthy and sustainable economic growth. The impact of corruption can damage the country's economy, the democratic system and the welfare of society in general. Even though the government has tried to resolve corruption cases by implementing corruption eradication policies, there are still many corruption cases that are not handled seriously and are complex. The Corruption Eradication Commission (KPK) has succeeded in uncovering several major cases of corruption involving government agencies and causing very significant losses for the state, consisting of: (<https://fahum.umsu.ac.id>)

1. BLBI case. The Bank Indonesia Liquidity Assistance (BLBI) corruption case is one of the biggest corruption cases in Indonesia. BLBI is a loan program from Bank Indonesia to a number of banks that had difficulty paying their debts during the 1998 monetary crisis. Several banks are known to have received a Clearance Certificate (SKL) before actually paying off the assistance. The Corruption Eradication Commission stated that state losses due to this case reached IDR 3.7 trillion.
2. Asabri case. The case of PT Asuransi Jiwasraya (Persero) is of concern because it is believed to have caused state losses of up to IDR 10 trillion, although there has been no official confirmation regarding the amount of these losses.
3. Jiwasraya case. PT Asuransi Jiwasraya (Persero) is involved in a corruption case related to failure to pay policies to customers related to Saving Plan investments

worth IDR 12.4 trillion. State losses due to this case are estimated to reach more than IDR 13.7 trillion.

4. E-KTP case. The E-KTP procurement case is one of the most famous corruption cases in which the former General Chair of the Golkar Party, Setya Novanto, was involved. This case has been going on since 2011 and the resulting state losses reached IDR 2.3 trillion. The KPK has examined around 280 witnesses regarding this case and to date, 8 people have been named as suspects.
5. Pelindo II case. There are four projects at PT Pelindo II which caused state losses of IDR 6 trillion. These four projects are apart from the mobile crane and quay crane container procurement projects where the alleged corruption case is being handled by the National Police Criminal Investigation Unit and the Corruption Eradication Commission. The former President Director of PT Pelindo, RJ Lino, was involved in this case and has been named a suspect since 2015. Lino is also suspected of abusing his authority by directly appointing HDHM from China in the procurement of three QCC units.

Corruption also often occurs among regional heads. According to Zabar (2022), based on data from the KPK, from 2004 to January 3 2022, no less than 22 governors and 148 regents/mayors have been followed up by the KPK. This number is likely to be higher if combined with data from the Prosecutor's Office and Police. ICW also noted that during the period from 2010 to June 2018, no less than 253 regional heads had been named as corruption suspects by law enforcement officials. Regional head corruption cases can be observed through three aspects. First, related to the governance of political parties and funding needs in election contestation. Second, there are weaknesses in the supervisory function, both in the practice of procuring goods, licensing processes, and filling positions. Third, the low level of punishment for perpetrators of corruption results in a lack of deterrent effect. (<https://antikorupsi.id/>).

3 Research Method

The research method applied in this article is the literature review method. This method is a method of reviewing literature reviews and several studies related to the topic of risk-based audit and the phenomenon of corruption that occurs in Indonesia, to analyze risk-based audit as an effort to mitigate the risk of corruption in local government.

4 Discussion

Implementation of Risk-Based Audits in Reducing Corruption

According to Hasoloan (BPKP, 2019) noted that internal audit needs to be able to evaluate and contribute to improving public sector governance, risk management and internal control through a structured and consistent approach. It was further explained that there are several stages in a risk-based audit, including:

1. Assignment Planning,
2. Assessment of the Risk Maturity Level of each Auditable Unit,

3. Conclusion of Auditable Unit Level Assessment Results and Update on Assignment Scope,
4. Control Discussion and Observation,
5. Verification and Testing of Evidence.

Rustendi (2017) stated that the maturity level of an internal audit organization has an important role in preventing, detecting and even investigating fraud. The factor that influences the audit results is the audit approach used. If the auditor uses an inappropriate approach, the likelihood of audit failure will increase. The consequences of such failure may include reduced credibility, potential litigation, or waste of human and financial resources. Several steps for implementing risk-based audits in reducing acts of corruption based on the concept of risk management and audit processes are as follows:

- a. Risk identification: The auditor must identify corruption risks that are relevant to the local government to be audited.
- b. Risk assessment: Auditors need to evaluate the level of risk associated with each identified corruption risk.
- c. Audit planning: Audit planning should be based on the risk assessment that has been carried out, focusing on areas with the highest risk of corruption.
- d. Conducting audits: Auditors must carry out audit procedures that are appropriate to the identified corruption risks.
- e. Reporting and follow-up: Risk-based audit results must be reported clearly, including recommendations for corrective action and corruption risk mitigation.

Identification of Corruption Risks in the Government Sector

Corruption is a problem that often occurs in the government sector, both in central and regional governments. The risk of corruption can arise in various forms, such as bribery, embezzlement of public funds, nepotism and abuse of authority (Setiadi, 2018). Each regional and central government has unique corruption risks, depending on its organizational structure, policies and operational environment. Identifying these specific corruption risks is important so that risk-based audits can focus on areas most vulnerable to corruption. The government can identify weaknesses in corporate governance and find where acts of corruption occur to overcome them.

According to COSO (2004) risk is an uncertain event that affects the realization of organizational goals. The more risks that can be identified, the more proactive actions we can take to manage them. Risk identification is a continuous process to determine a list of risks and events that can influence government activities to achieve effective governance goals. Meanwhile, McDevitt (2011) explains the conceptualization of risk as follows:

1. Corruption risk refers to a number of vulnerabilities in the institutional structure of a system or process that can support or facilitate corrupt practices.
2. Measures of institutional vulnerability combined with data on perceptions and/or experiences of corruption as indicators of corruption risk.
3. Risk is measured by multiplying the possibility of corruption occurring by the impact produced by the corruption.

4. Objective risks (weak institutions and regulations) are differentiated from subjective risks (tolerance for corruption, personal motivation, cost/benefit considerations, past experience).
5. Corruption risk is understood as a factor that reflects the level of transparency and fairness in a process.
6. Corruption risk is defined as the difference between the existing system and the expected ideal system.

The purpose of risk identification is to collect information about entities that may be at risk, sources of risk, risk factors, potential dangers, losses that may occur, and risks that can disrupt the smooth running of activities.

Corruption Risk Assessment

According to McDevitt (2011) Corruption risk assessment is a tool (diagnostic) that aims to identify weaknesses in the system that can create opportunities for corruption. Basically, risk assessment involves evaluating the level of likelihood of corruption occurring and/or the possible impacts if corruption occurs. McDevitt (2011) added that corruption risk assessments have the aim of providing concrete evidence of the existence of corruption and serving as a basis for anti-corruption activities as well as to track changes in risk over time. Corruption risk assessments can be implemented at various levels, from government agencies, aid programs, sectoral programs, to individual organizations or units. Meanwhile, Narendra (2020) stated that there are 4 objectives for assessing corruption risks to:

1. Identify the organization's bribery risks.
2. Analyze the risk of bribery.
3. Make efforts to prevent and mitigate the risk of corruption.
4. Analyze the risk of money laundering.

Benefits of Risk-Based Audits in Mitigating Corruption Risks

According to the IIA (The Institute of Internal Audit), there are several benefits of risk-based internal audit, which include:

1. Time flexibility.
The risk assessment procedure does not require detailed testing of transactions and balances, so it can be carried out well before the end of the year. This allows for an even distribution of the audit workload throughout the year.
2. Focus the audit team on key areas.
By understanding the potential risk of material errors in financial statements, auditors can direct the audit team to high-risk areas and reduce work in areas that have lower risk.
3. Audit procedures that focus on risk.
Audit procedures are designed based on the risk assessment carried out. Therefore, tests of details that only respond to general risks can be significantly reduced or even eliminated altogether.
4. Understanding of internal control.

Understanding the internal controls required by ISA (International Standards on Auditing) allows auditors to make the right decision in testing the effectiveness of internal controls or not.

5. Timely communication.

With a better understanding of internal controls, auditors can identify previously unknown weaknesses. Communicating internal control weaknesses to management in a timely manner enables the entity to take appropriate and beneficial actions.

Risk-based audits can help local governments identify corruption risks that may occur within the organization. According to Kurniawan (2015) Risk-Based Internal Audit itself can provide added value for management, especially in managing the risks faced by the organization. By using this approach, a more in-depth examination of internal control weaknesses that have the potential to facilitate corrupt practices can be carried out. The benefits of risk-based audits in reducing the risk of corruption are as follows:

- a. Focus on high-risk areas: Risk-based auditing allows the use of limited audit resources to target areas most at risk of corruption. Risk-based audits help identify areas in local government that are vulnerable to corrupt practices. This allows local governments to focus on improving internal controls in these areas.
- b. Comprehensive risk assessment: By using a risk-based approach, auditors can conduct a more comprehensive and in-depth risk assessment, including identifying trigger factors and possible impacts.
- c. Development of effective testing strategies: Risk-based auditing allows auditors to develop more effective testing strategies to find indications of corruption.
- d. Early prevention and mitigation: By proactively identifying corruption risks, prevention and mitigation steps can be taken early to reduce the likelihood of corruption occurring in local government.
- e. Providing improvement recommendations: Through risk-based audits, auditors can provide specific improvement recommendations to reduce the risk of corruption. These recommendations may take the form of improving internal controls, changing procedures, or training local government employees.
- f. Increase transparency and accountability: Risk-based audits can increase transparency in local government financial and operational management. By conducting objective and independent audits, the public can have greater trust in local government and its level of accountability.

Challenges in Implementing Risk-Based Audit

Implementing risk-based audits has several challenges as follows:

a. The complexity of risk analysis.

Identification and assessment of corruption risks can be a complex task and requires a deep understanding of the local government's operational environment. According to Boynton, et al. (2001:154) Task complexity begins with an accountant's perception of confusion or task difficulty which can be caused by various factors such as memory level, ability to execute and process complex problems that require decisions. Local governments may not have

sufficient understanding of the concept and benefits of risk-based audits. The education and outreach required to introduce these concepts to them is essential.

b. Adequate resource requirements.

The main challenge faced by the Government Internal Audit Apparatus (APIP) is allocating limited audit resources in determining the large number of work units that will be evaluated in the most effective way (Wijaya & Pantun, 2020). Carrying out risk-based audits requires adequate human and technological resources to carry out comprehensive risk analysis. Implementing risk-based audits requires sufficient resources in terms of finance, humans and technology. Local governments with limited resources may face obstacles in adopting this approach.

c. Organizational culture change

According to Arens, et al. (2008:441) according to one of the factors that can prevent fraud is a culture of honesty and high ethics. This is supported by Tunggal (2010:231) who states that fraud can be prevented by improving organizational culture which can be done by implementing the principles of good corporate governance. Risk-based auditing requires a strong organizational culture change in local government. Resistance or lack of commitment from local government employees and management can be an obstacle to implementing this approach.

Efforts to Strengthen Internal Auditors in Implementing Risk-Based Audits

It is necessary to strengthen internal auditor resources in carrying out risk-based audits in the following way:

- a. Auditor training and development: Auditors need to be provided with adequate training and development to understand risk-based audit concepts and techniques.
- b. Cooperation between supervisory institutions and local governments: Close cooperation between supervisory institutions and local governments is important to strengthen the implementation of risk-based audits.
- c. Application of advanced audit technology: The use of advanced audit technology, such as big data analysis and artificial intelligence, can increase the effectiveness of risk-based audits.

The findings of Le, et al. (2022) revealed a positive relationship between auditor capacity, work pressure on auditors, information technology support, competitive ability of audit companies, audit fees, client risk and the implementation of risk-based audits, and the quality of independent audits. These results are supported by many previous studies, client risk and information technology have the strongest relationship. The application of information technology to audit activities is an indispensable trend, while businesses increasingly rely on computer systems to record, track and process transactions. This is the reason why information technology has the second strongest influence on the implementation of performance-based audits and audit quality. These results are in line with the findings from the study of Nazmi et al. (2017), Van Buuren et al. (2014), and Tarek et al. (2017).

5 Conclusion

Risk-based audit is an audit method that uses risk identification and evaluation as its basis. This approach aims to increase audit effectiveness and efficiency by focusing attention on areas of high risk. In the context of local government, corruption refers to the act of abusing power or position in government to obtain personal gain that is detrimental to the public interest. By implementing a risk-based audit approach, it is hoped that auditors will be able to identify risks of failure, errors and fraud. Other benefits that internal auditors will obtain if they use a risk-based audit approach include, that internal auditors will be more efficient & effective in conducting audits, thereby improving the Inspectorate's performance. Risk-based audit is an effective effort to mitigate the risk of corruption in local government. However, it is important to remember that each local government has different characteristics and challenges, so a risk-based audit approach must be adapted to local conditions. By adopting a risk-based audit approach, local governments can effectively identify and reduce corruption risks. This can improve local government governance, increase public trust, and ensure more efficient and fair use of public resources.

The contribution of this research is in terms of developing strategies and policies that focus on preventing and overcoming corruption at the local government level, in order to create more transparent, accountable and clean governance in the management of public resources. The implication for the government is increasing the effectiveness of supervision, by adopting risk-based audits will enable the government to effectively identify areas that are vulnerable to corruption. Then as a basis for developing more efficient anti-corruption policies, increasing accountability and transparency and increasing cooperation between institutions. The implementation of risk-based audits also encourages closer collaboration between various government agencies involved in preventing and overcoming corruption. Through better collaboration between internal auditors, external auditors, supervisory authorities and anti-corruption institutions, the government can build synergy and strengthen a comprehensive supervisory system.

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