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Fraud Prevention Through Review of Construction Work Planning Documents by the South Buton Regional Inspectorate

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ABSTRACT

This study aims to analyze the role of the Regional Inspectorate of South Buton Regency in preventing fraud through the mechanism of reviewing construction work planning documents. The method used is qualitative descriptive with data collection techniques through interviews, documentation, and observation. The results of the study showed that the Inspectorate was able to identify potential fraud, especially those caused by financial pressures, such as price mark-ups and unrealistic planning. However, the effectiveness of the review is still limited due to the lack of the number and competence of auditors and the low cooperation from the Regional Apparatus Organization (OPD) in submitting data. This research emphasizes the importance of increasing auditor capacity, supporting digital systems, and collaboration between agencies to strengthen fraud prevention. These findings expand the academic discourse on the role of internal oversight in mitigating public sector corruption risks, particularly at the project planning stage

INTRODUCTION

Construction work is one of the sectors most vulnerable to fraud practices, especially due to the complexity of activities, involvement of many actors, and the large budget allocated (Transparency International, 2020). The planning stage in the construction project management cycle often becomes the main gap for irregularities, whether in the form of budget inflation, falsification of technical documents, or engineering specifications that benefit certain parties. In the context of local government, oversight of construction planning documents becomes very important to ensure the integrity of the procurement process and budget efficiency.

As the Indonesian Fraud Survey (SFI) conducted by (ACFE Indonesia Chapter, 2020) shows, the fact is that the losses experienced by organizations due to fraudulent actions amount to 5% of gross revenues. The total loss is equivalent to Rp873,430,000,000 from 239 fraud cases uncovered in (Elita Septiningrum & Mutmainah, 2022). This is related to the morality of officials which significantly affects fraud, (Yuliana & Rosdiana, 2021). Additionally, it is caused by the conditions of the system and the behavior of people associated with financial management. The system refers to the financial management system itself, and the people refer to the officials who have authority in financial management, (Manossoh, 2016).

Fraud prevention in the management of village funds in Sleman Regency, Special Region of Yogyakarta is influenced by accountability, internal control systems, and employee morality (Murtin et al., 2024). Furthermore, (Sianipar et al., 2022) state that pressure and opportunities have an insignificant positive effect as one of the contributing factors to the occurrence of fraud, while opportunities do not have a strong influence on the occurrence of fraud. According to (Chimonaki et al., 2023), characteristics of human behavior have a positive effect and can lead to fraud. Additionally, (Ridho Abdhilla et al., 2023) state that fraud is caused by pressure, opportunity, rationalization, ability, and arrogance. Meanwhile, according to (Yuliana & Rosdiana, 2021), internal audits are very much

needed, but the quality of the review is highly determined by the competence of the APIP auditors and the standard operating procedures used.

Although strengthening internal supervision through the Government Internal Supervisory Apparatus (APIP) has become an important part of bureaucratic reform, the concrete role of the Inspectorate in preventing fraud is still not optimal in many regions, including South Buton Regency. Empirical facts related to fraud prevention include pressure, opportunities, and rationalization. Fraud in the procurement of goods/services often occurs in the form of abuse of authority, data manipulation, or embezzlement of funds. Fraud often involves employees who have direct access to financial resources and sensitive information.

The issues are elaborated in the Audit Report of BPK RI, APIP, or the media, including the statue pedestal project at more than 10 points that have not been worked on at all or are non-progress. Meanwhile, the working period for all of this work has expired, meaning the contract is dead. The proposed study document for regional poverty alleviation for the years 2025-2030 contains unit prices that exceed the General Cost Standards in the proposed budget. This creates an empirical gap in the literature on public sector oversight at the regional level.

Therefore, this research is important to fill the gap in information regarding the effectiveness of the document review mechanism by the Inspectorate as a strategy to prevent fraud. Furthermore, this research has strategic urgency in supporting fraud prevention efforts from the early stages of the construction project cycle, namely during the planning phase. Many fraudulent practices in the public construction sector stem from weak planning and inaccuracies in reviewing documents such as the Terms of Reference (ToR), Cost Budget Plan (RAB), and technical drawings.

South Buton Regency, the capacity for the review has not been maximally utilized due to limitations in human resources, standard operating procedures, and the lack of a strong preventive oversight culture (Inspectorate General of the

Ministry of Home Affairs, 2023). Therefore, it is important to examine how the Inspectorate carries out its function in preventing fraud through document reviews, as well as to evaluate the effectiveness of this process in the context of developing regions.

From a theoretical perspective, Wolfe and Hermanson (2004) emphasize the importance of understanding the elements that contribute to fraud, such as pressure, opportunity, and rationalization, in order to reduce the risk of fraud. Additionally, important elements that need to be implemented to prevent fraud include leadership commitment, fraud risk assessment, effective internal control, anti-fraud training and education, violation reporting mechanisms, continuous monitoring and auditing, and strict law enforcement and sanctions. The implementation of public sector accounting integrated with digital technology is crucial in preventing fraud. Technology facilitates the recording and monitoring processes, thereby reducing the chances of fraud occurring in the public sector (Mulyadi et al., 2025). Furthermore, internal controls also act as a deterrent to fraud (Fauziyah & Setyawan, 2022).

Researchers observed a gap that needs to be explored regarding the occurrence of deviations through the review of construction work planning documents by the South Buton Regional Inspectorate. This study contributes to the practical aspect of improving the internal control system in the region, and is also valuable academically as it fills the gap in contextual, technical, and operational studies regarding fraud prevention strategies in the construction sector. The novelty of this research lies in the review of construction work planning to prevent fraud, not only during project implementation but starting from the planning stage. The aim of this research is to find fraud prevention through the Review of Construction Work Planning Documents by the South Buton Regional Inspectorate.

METHODS

This research uses a descriptive qualitative approach, aimed at gaining a deep understanding of fraud prevention through document reviews of construction work planning by the Regional Inspectorate of South Buton Regency. This approach is in line with the opinion of J. W. Creswell (2016), which states that descriptive qualitative research is used when researchers want to systematically describe a phenomenon based on data obtained from the field without manipulating variables. This method is very suitable for exploring the practices of internal supervisory institutions in the context of local government.

Types and Sources of Data.

The types of data used in this research are primary data and secondary data. Primary data is obtained from in-depth interviews with informants directly involved in the document review process and the implementation of internal oversight, such as Regional Inspectors, Regional Assistant Inspectors, Expert Auditors, and Junior Expert Planners. The total number of informants in this study is 5 people. Secondary data is obtained from documentation studies of planning review documents, supervision reports, and technical regulations that serve as the basis for the review.

Data Collection Techniques

The data collection techniques are carried out through three main methods, namely semi-structured interviews, to explore the perceptions, experiences, and knowledge of informants about the implementation of reviews as a fraud mitigation tool. Semi-structured interviews are considered effective in qualitative research because they allow flexibility and exploration of emerging themes (Moleong, 2016).

Documentary studies, to trace written evidence related to potential fraud, document corrections, and the results of supervisory recommendations. Documentary studies strengthen triangulated evidence in research (Sugiyono, 2019). Non-participatory observation is conducted on the technical review process or document evaluation in the working environment of the Inspectorate. Observation provides a context of reality that is not always revealed in interviews (J. W. Creswell, 2016).

Data Analysis Techniques

According to (Saldaña, 2014), qualitative data analysis is carried out through a process that is

interactive and continuous throughout the research process. They present three main components of data analysis, namely:

Data reduction is the process of selecting, focusing, simplifying, abstracting, and transforming raw data that emerges from field notes or interview transcripts. Data reduction is performed by filtering important information related to the document review mechanism, indications of potential fraud, and preventative actions.

1. Data Presentation. Data presentation is the process of organizing information in the form of narratives and matrices, to facilitate researchers in observing patterns, relationships between categories, and hidden meanings within the data.

2. Conclusion Drawing and Verification involves researchers in constructing meanings, summarizing patterns of relationships, explanations, and potential new theories based on the results of data reduction and presentation. However, these conclusions are not final from the start but are continuously verified throughout the analysis process. Techniques for Validating and Ensuring Data Validity Data validity is tested using source triangulation techniques, methods and the time as explained by (Sugiyono, 2014). In addition to triangulation, validation is carried out through member checking, which involves re-confirming the findings with informants to ensure the researcher's interpretation remains authentic. Credibility is also strengthened through an audit trail in the form of field notes, interview transcripts, and relevant documents that are well-preserved.

RESULTS AND DISCUSSION

1. Pressure That Triggers Fraudulent Actions

The information above indicates that from the review results of the inspectorate, there is potential for fraud caused by financial pressure. This is evidenced by the presence of price markups and unrealistic planning, namely planning construction work at the end of the year. As a result, the South Buton District Inspectorate recommends improvements, which include: 1) there are price markups that should adhere to the South Buton Regent Regulation Number 38 of 2023 concerning Standard Unit Cost Prices within the South Buton

District Government for the Fiscal Year 2024, 2) unrealistic planning of construction work so that the spending should be redirected towards the procurement of goods/services.

This research is in line with the findings of (Suryaningrum and Nugroho, 2021) which indicate that financial pressure or financial targets are one of the main drivers of fraud schemes in the public sector, including construction projects. In the context of the fraud triangle, pressure is one of the main elements that encourages individuals to commit fraud. This pressure can arise from demands to achieve targets, the need for political financing, or the burden of meeting project performance within a certain deadline.

Furthermore, this finding is also supported by the opinion of Wells (2017) which states that early fraud risk identification is the most effective approach in preventing fraud based on financial pressures. When the review process is conducted thoroughly on the aspects of budget reasonableness and technical feasibility of the work, gaps for mark-up practices can be identified earlier. A study by Wicaksono and Lestari (2020) emphasizes that the involvement of the inspectorate in the construction planning review process has a positive impact on reducing price deviations and ensuring that project planning meets the required standards and the actual conditions in the field.

In addition, these results also show that the Inspectorate not only acts as a passive supervisor but also as a strategic partner in a healthy planning process. This is in line with the research findings of (Lenz and Hahn, 2015), which state that an effective internal audit function can add value by identifying risks and helping the organization respond to those risks appropriately. In this regard, the existence of APIP reviews is an important element in the government's internal control system, especially in facing pressures that may undermine the integrity of the procurement process. The success of the South Buton District Inspectorate in mitigating financial pressures that lead to price mark-ups and unrealistic planning reflects the important role of proactive internal oversight. This demonstrates the urgency of

strengthening APIP's capabilities in risk-based review functions as emphasized in the APIP Capability Guidelines by (BPKP, 2021).

1. Opportunities for Fraud Occurrence

An ineffective surveillance system or poorly supervised planning documents increase the chances of manipulation or fraud. For instance, incomplete or poorly structured planning documents can give room for irresponsible parties to alter budgets or project specifications for personal gain, without detection by the supervising authorities.

The results of this study indicate that the review by the Regional Inspectorate of South Buton Regency identified opportunities that encourage fraud due to weaknesses in the oversight and internal control system, which are the main gaps, individuals who have unlimited or unsupervised access to SKPD resources, and the ignorance or indifference of management/Commitment-Making Officials towards the planning process. In response to this condition, the Regional Inspectorate of South Buton Regency provides recommendations for improvement in the review report Number LHR 700.1.2.8/LHR-132/2024.

Research findings indicate that the likelihood of fraud occurring is due to weaknesses in internal supervision, open access, and ignorance or indifference towards the planning process. This research shows that the review process by the South Buton Regional Inspectorate in identifying potential fraud through construction work planning documents is still not optimal, primarily due to the limited number and competence of auditors, as well as a lack of cooperation from the inspected party in providing important data and information. This aligns with the research by (Putri and Prastiwi, 2022), which identifies that the effectiveness of Government Internal Supervisory Apparatus (APIP) is significantly influenced by human resource capacity, especially in terms of technical ability and risk analysis. Without adequate human resource support, the review function tends to become merely an administrative formality and does not address the substance of planning that has the potential for fraud.

Furthermore, the limitations of auditors in terms of both quantity and quality have become a serious concern in various studies. Next, Lenz and Hahn (2015) emphasized that the success of the internal audit function heavily relies on the professional competence of auditors and adequate structural support. In the context of the public sector, auditors are not only required to have technical skills but also an understanding of regulations, procurement systems, and the gaps in planning documents that are often used to rationalize fraud. In addition, a study by Kusumawardani and Indrawati (2021) underlines that the enhancement of APIP capacity must include continuous training and competency certification to be able to conduct risk-based reviews, not just fulfill procedural obligations.

Then the findings (Harahap and Lubis, 2020) indicate that a lack of openness and a defensive bureaucratic culture towards oversight can hinder the auditing and review process, making the potential for fraud difficult to detect early. The aspect of rationalization can be reinforced by a weak oversight system and a lack of transparency, which ultimately strengthens the opportunities for fraud to occur. When auditors do not gain access to important data or face administrative barriers, the oversight mechanism loses its preventive power.

Furthermore, Saldaña (2014) emphasizes the importance of an auditor's analytical skills in interpreting anomalies in documents, which cannot be accomplished solely with conventional checklists. Therefore, audits and reviews need to be supported by open data, advanced audit technology, and a collaborative relationship between auditors and the reviewed work units (BPKP, 2021). The findings of this research reinforce the need for reforms in the internal control system, including the provision of competent human resources, the establishment of a digital-based review system, and the enhancement of supervision literacy among regional organizations.

1. Rationalization of Construction Work Planning Documents that Trigger Fraud.

The next factor that triggers fraud in Cressey's Fraud Triangle, as stated in (Chimonaki et al., 2023), is rationalization. Rationalization occurs when a

company has committed fraud but believes that the actions taken are legitimate and reasonable to perform. One form of rationalization is finding rational excuses to justify it, which can arise from the use of accrual principles that influence management decision-making. The rationalization to prevent fraud has conducted a review of the realization and achievement of DAK Output Type of Assignment in the Field of Sanitation, Sub-field of Sanitation Stage III TA.2024 at the Public Works and Spatial Planning Office of South Buton Regency, with the main issue being the delay in reporting and the realization of work in the field.

Next, conduct a review of the Beneficiary Candidate List for the Accelerated Provision of Drinking Water and Domestic Wastewater Services under the Special Allocation Fund (DAK) for the 2024 Fiscal Year at the Public Works and Spatial Planning Office of South Buton Regency, addressing the issue that the proposed candidate beneficiaries do not align with the field conditions. Then, review the HPS of the ten strategic packages in the local

government of South Buton Regency to assess whether the determination of HPS is in accordance with the conditions and market prices and is reasonable and accountable according to the established standards or regulations, ensuring there are no additional volume, work/expenditure, or unnecessary additional costs included in the activity items.

Furthermore, it was revealed by informants in this study that there are still weaknesses in the review of construction work planning documents, which are limited to the documents submitted by the contractors. It was also stated that identifying deviations cannot be done solely through reviews due to their limited nature and requires adequate resources, such as reviewing road work contracts at the Public Works and Spatial Planning Agency and the Education Agency, which amount to more than 100 physical work packages.

Table 1. Results of the Review on Construction Work Planning

Type of Supervision	Position of the Review	Number of Evidence Collected	Characteristics of Assurance
Review	Currently	Quite a lot	Negative

Meanwhile, the register of the APIP assignment letter from the Regional Inspectorate of South Buton Regency indicates that the number of assignments carried out until the end of this research

in the year 2024 can be illustrated in the following table 2.

Table 2. Results of the Review on Construction Work Planning

Type of Supervision	Number of Assignments	Published Report	Number of Recommendations	Desc.
Review	37	37	41	

The research results indicate that the inspectorate's review in identifying the rationalization of fraud in planning documents has become suboptimal due to the limited number of human resources available for auditors, their

competencies, and the cooperation of the party in providing the necessary data and information required for the review.

The findings of this study indicate that the review function by the Inspectorate in identifying the

rationalization of potential fraud in construction planning documents has not been operating optimally. This condition is influenced by three main factors: the limited number of auditors, the low competency of auditors, and the lack of cooperation from regional device organizations (OPD) or review objects in providing the necessary data and information. This finding aligns with the research by Putri and Prastiwi (2022), which found that the limitations in human resource capacity (HR) at APIP are one of the main obstacles in detecting indications of fraud in planning documents and procurement of goods/services. The competency factor was also identified by Kusumawardani and Indrawati (2021), which emphasizes that technical expertise and professionalism of internal auditors are important prerequisites for conducting effective reviews, particularly in detecting data manipulation or inflating unit prices of work..

In addition to internal factors of the Inspectorate, the lack of cooperation from the review object also worsens the effectiveness of fraud prevention, as explained by (Harahap and Lubis, 2020), that the resistance or secrecy of the OPD in providing access to information to the APIP can weaken early detection of deviation risks. This secrecy can occur for political reasons, a culture of bureaucratic opacity, or attempts to conceal fraudulent practices. This is in line with the fraud triangle theory proposed by (Albrecht et al., 2012), which states that the rationalization of fraud is often maintained through non-transparent bureaucratic practices that are resistant to audit, making prevention efforts through the review mechanism less effective.

Furthermore, expert opinions state that the role of internal auditors in government requires not only integrity but also institutional support, including access to open data, continuous training, and a clear reward-punishment system (Lenz & Hahn, 2015). In this context, if auditors do not have adequate technical competence, the document review process becomes merely an administrative formality without the ability to substantively test for potential fraud. Moreover, as expressed by (Widodo and Sujarwo,

2020), reviews conducted without deep expertise tend to rely on procedural checklists rather than being based on risk analysis or concrete fraud indicators.

The findings of this research strengthen the previous literature that the effectiveness of the Inspectorate review is greatly determined by the resources of the auditors, the work culture of the bureaucracy, and the openness of information from the audited parties. Therefore, the reform of strengthening institutional capacity in the Government Internal Supervisory Apparatus (APIP) needs to focus on increasing the quantity and quality of auditors, as well as establishing an audit system that allows for the involvement of accurate and integrated digital data across regional devices. This step is in line with the guidance (BPKP, 2021) that APIP needs to conduct risk-based reviews with the support of cutting-edge audit technology and cross-sector collaboration.

CONCLUSION

This research emphasizes that the review of planning documents by the South Buton Regional Inspectorate plays an important role in preventing fraud, although it is not yet optimal. The main obstacles lie in the limitations of the number and competence of auditors, as well as the low cooperation from the OPD (Regional Government Organizations). Nevertheless, the Inspectorate has proven capable of identifying and mitigating fraud risks, particularly those triggered by financial pressures, such as markup practices and unrealistic planning. This indicates a great potential for reviews as an early detection tool against public sector fraud.

Future researchers are advised to develop studies on the aspects of opportunity and rationalization within the framework of the fraud triangle, using mixed methods to capture risk dimensions more comprehensively, as well as conducting comparative studies across regions to identify best review practices. Additionally, it is important to research the integration of digital technology in the review process as an effort to enhance the effectiveness of prevention and early

detection of potential fraud in construction project planning documents.

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