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INTERNAL GOVERNMENT AUDIT SUPERVISION MODEL FOR FRAUD CONTROL IN PUBLIC PROCUREMENT: EVIDENCE FROM KEDIRI CITY GOVERNMENT

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ABSTRACT

Public procurement is one of the sectors with a high risk of fraud due to the complexity of procedures, the involvement of multiple stakeholders, and the large amount of public funds managed. Therefore, the role of Government Internal Supervisory Apparatus (APIP) is essential in strengthening internal control systems and preventing irregularities in procurement processes. This study aims to analyse the role of APIP in fraud control in public procurement within the Kediri City Government. The study employs a qualitative approach using in-depth interviews, observations, and document analysis related to internal supervision activities. The findings reveal that APIP plays a significant role in fraud control through preventive, detective, and corrective supervisory functions. The effectiveness of APIP supervision is influenced not only by formal audit mechanisms but also by the quality of internal control systems, the competence of internal auditors, and the use of technology in the auditing process. This study also develops a conceptual model of APIP supervisory processes in controlling procurement fraud, highlighting the importance of systematic supervision from risk-based planning to monitoring the implementation of audit recommendations. The findings provide practical implications for local governments to strengthen APIP capacity through auditor competency development, strengthening internal control systems, and integrating audit technologies to enhance supervisory effectiveness and support the implementation of good governance.

Keywords: internal audit, fraud control, public procurement, government internal supervisory apparatus, good governance

INTRODUCTION

Procurement of goods and services is one of the strategic components in the administration of local government because it has a direct impact on the implementation of development programs and public services. This activity involves a substantial amount of funding and a high level of procedural complexity, making it a potential entry point for various forms of misconduct, including fraud (administrative fraud and corruption). Fraudulent practices in procurement not only cause financial losses but also reduce public trust in the government and weaken the quality of public services (Francesco & Hastuti, 2022; Pratama et al., 2024).

In the context of the public sector, the internal oversight structure plays an important role in preventing and detecting fraud. Internal audit constitutes the third line of defense after structural internal control and risk management, serving to ensure the effectiveness of controls and provide recommendations for improvement when weaknesses are identified in the implementation of procedures (Supriadi, Tjakrawala, Suryadnyana, & Sjam, 2024). The literature also emphasizes that strengthening internal audit through a systematically designed approach can improve transparency and accountability in government procurement of goods and services (Pratama et al., 2024).

Several empirical studies have demonstrated the effectiveness of implementing e-procurement and internal control systems in minimizing the risk of fraud, particularly when supported by consistent institutional policies and coordination among stakeholders (Astuti, Wahyu, & Prabowo, 2023; Faradilla & Sofyan, 2022; Cinita & Sari, 2020). For example, research conducted in district and municipal governments in Indonesia found that an e-procurement system integrated with internal controls can reduce opportunities for irregularities in the procurement process. On the other hand, several studies have also stated that the effectiveness of e-procurement in preventing fraud is still influenced by the strength of the accompanying internal controls, as well as an organizational culture that upholds the principles of integrity and accountability.

Although the literature continues to develop, studies that construct a comprehensive internal oversight flow model one that not only emphasizes individual variables but also describes the relationships among processes within the oversight system remain relatively limited. Most of the literature and empirical research have focused more on exploring the effects of e-procurement,

internal control, and whistleblowing systems separately, without explaining the operational linkages among the stages of oversight within a unified framework (Astuti et al., 2023; Faradilla & Sofyan, 2022; Pratama et al., 2024). This difference creates a knowledge gap between studies examining relationships among variables and the formulation of a procedural model that is systemic and applicable to local government practices.

This gap has important implications for government internal oversight practices (APIP). Without an understanding of the logical relationships among the stages of oversight, audit recommendations may be less effective in addressing the root causes of fraud, and follow-up monitoring may become a weak stage in the control cycle. This is reinforced by empirical findings showing that constraints in the implementation of internal oversight still include limited auditor competence, suboptimal technological support, and organizational cultural barriers that do not fully support the implementation of audit recommendations (Pratama et al., 2024; Astuti et al., 2023).

Therefore, this study aims to formulate an APIP Oversight Flow Model for Controlling Fraud in the Procurement of Goods and Services by integrating the stages of risk-based planning, audit and review implementation, analysis of findings, preparation of recommendations, reporting to leadership, and follow-up monitoring. This model is expected not only to explain the role of APIP partially but also to examine the relationships among processes holistically, so that it can serve as an operational and conceptual reference for other local governments. Thus, this study will fill the gap in the literature by offering a systemic framework that enriches the study of internal oversight in the public sector context.

LITERATURE REVIEW

Efforts to control fraud in public-sector procurement of goods and services constitute an important domain in the accounting and government governance literature because they are directly related to the effectiveness of budget management and the integrity of public institutions. Fraud in the procurement process can not only result in financial losses but also has the potential to weaken public trust and reduce the quality of government services (Pratama et al., 2024). In the comprehensive literature, internal oversight is viewed as a fundamental prerequisite for preventing and detecting fraudulent practices, thereby strengthening institutional accountability.

Research conducted by Supriadi, Tjakrawala, Suryadnyana, and Sjam (2024) shows that internal audit plays a central role in managing fraud risk in the public sector. This study notes that the success of fraud prevention depends on the quality of internal control evaluation, risk testing, and the implementation of a consistent monitoring process as an integral part of an effective internal audit function. This is consistent with the findings of Pratama et al. (2024), who, through a systematic literature review, showed that internal audit plays three important roles in the procurement context: detecting fraud through risk-based audits, preventing it by strengthening internal controls, and improving the transparency and accountability of the procurement process.

In addition to internal audit, many studies have highlighted the importance of internal control systems as the primary preventive mechanism. Hermiyetti (2024) findings emphasize that strong internal control contributes significantly to the prevention of procurement fraud, thereby making audit and monitoring practices more effective in limiting opportunities for violations of regulations at various stages of procurement. Another study by Faradilla and Sofyan (2023) also found that factors such as internal control and whistleblowing systems simultaneously contribute to reducing the risk of fraud in government procurement of goods and services, particularly when these mechanisms are integrated with a transparent e-procurement approach.

A similar study by Syafitri and Syafdinal (2023) reinforces these findings by demonstrating a positive relationship between internal control and the whistleblowing system in fraud prevention, particularly when information regarding violations can be reported safely and followed up professionally. This indicates that, in addition to technical mechanisms, organizational culture and internal reporting systems also play an important role in the effectiveness of fraud prevention. Several other empirical studies have also examined the role of technology in fraud prevention through e-procurement.

Research by Saefudin and Suharto (2025) found that an e-procurement implementation strategy supported by an internal control system has a significant effect on fraud prevention because it increases the transparency and accountability of the tender process and reduces the scope for human subjectivity in awarding contracts. This finding is consistent with other literature emphasizing that the digitalization of procurement systems is an important instrument for limiting opportunities for irregularities (Astuti et al., 2023) .

Furthermore, research examining the influence of internal audit and internal control

systems in government institutions shows that these two mechanisms have complementary effects in controlling fraud. A study conducted in the Rokan Hulu District Government by Wutsqa and Daryatno (2025) concluded that internal control and internal audit can simultaneously reduce the risk of procurement fraud through systematic testing, procedural evaluation, and the provision of improvement recommendations based on data evidence. These findings reinforce the argument that both elements must operate in close synergy to create a more accountable oversight environment.

Other studies in the field of internal audit show that the probity audit approach, namely a real-time audit of the procurement process, can prevent fraud by identifying potential violations while the process is still ongoing, allowing recommendations to be provided immediately and corrective measures to be taken before material losses occur. This type of audit strategy expands the scope of the internal audit function from merely conducting post-event examinations to serving as a proactive preventive mechanism that can be integrated into the oversight flow model.

In addition, studies examining the influence of internal oversight on fraud prevention generally emphasize that effective governance control systems, including the segregation of duties, continuous monitoring, and risk assessment, play an important role in reducing opportunities for irregularities and increasing accountability (Syafitri & Syafdinal, 2023; Supriadi et al., 2024)

Overall, the recent literature indicates that fraud control in the procurement of goods and services is best achieved through a combination of effective internal audit, strong internal control, the utilization of e-procurement, and responsive reporting mechanisms. Although each mechanism has its own role, the effectiveness of fraud prevention becomes optimal when all these components are integrated into a systematic operational framework, a need that forms the basis for formulating the oversight flow model in this study.

RESEARCH METHODS

This study employed a qualitative approach with a case study design in the Kediri City Government. The research informants consisted of APIP auditors and related parties involved in the procurement process. Data collection techniques included in-depth interviews, observation of the oversight process, and document analysis. Data analysis was conducted through data reduction, data presentation, and thematic conclusion drawing. Data validity was maintained through source and method triangulation.

RESULTS AND DISCUSSION

This study aims to analyze the role of the Government Internal Supervisory Apparatus (APIP) in controlling fraud in the procurement of goods and services within the Kediri City Government. The main focus of this study is to understand how internal oversight mechanisms operate in preventing, detecting, and following up on potential irregularities in the management of government procurement of goods and services.

The results of the study indicate that fraud control in the procurement of goods and services does not depend solely on the formal audit mechanisms carried out by APIP, but is also influenced by various organizational factors, such as the quality of the Government Internal Control System (SPIP), the competence of internal auditors, the support of regional leaders for the oversight function, and the integration of technology into the audit process.

The research findings show that APIP's role in fraud control is multifunctional, encompassing preventive, detective, and corrective functions. The preventive function is carried out through consultation and review activities at the procurement planning stage. The detective function is performed through compliance audits and evaluations of procurement processes that are ongoing or have already been completed. Meanwhile, the corrective function is carried out by providing recommendations for improvement and monitoring the follow-up actions taken in response to audit findings.

In practice, the implementation of these oversight functions faces various challenges, particularly those related to the limited number of auditors, limited specialist competence in investigative auditing and data analysis, as well as the limited use of data-driven audit technology in the oversight process.

APIP Oversight Flow Model For Fraud Control

Based on the results of the research data analysis, it was found that the APIP oversight mechanism for controlling fraud in government procurement of goods and services can be illustrated through a systematic oversight flow model. The model describes an oversight cycle that begins with the oversight planning stage and continues through the monitoring of follow-up actions on audit results.

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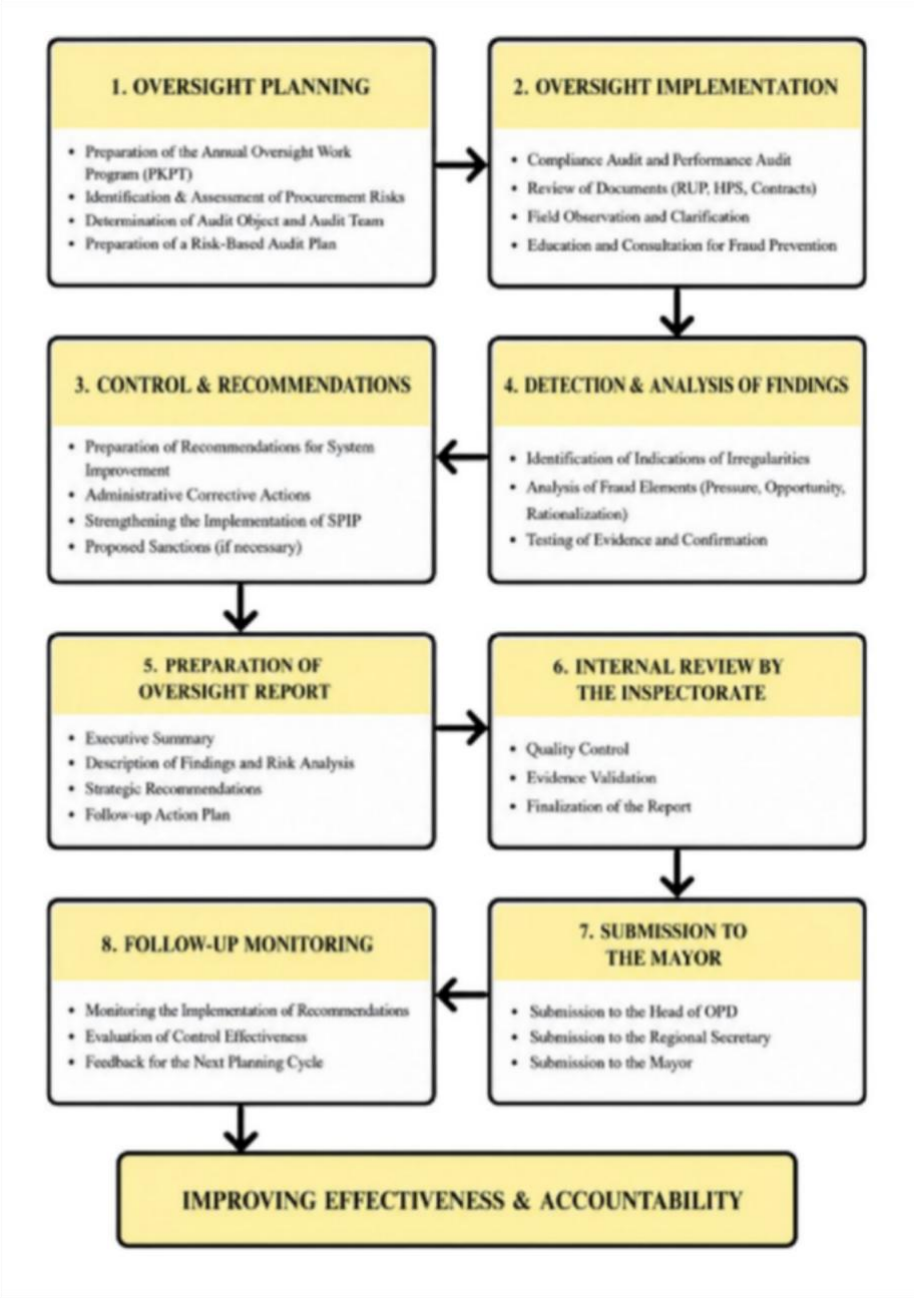
Figure 1. APIP Oversight Flow Model in Controlling Fraud in the Procurement of Goods and Services (APIP Oversight Flow Model Flowchart)



Source: Data Diolah, 2026.

Based on the model shown in Figure 1, the APIP oversight process begins with the oversight planning stage through the preparation of the Annual Oversight Work Program (PKPT). The PKPT is prepared based on risk mapping of goods and services procurement activities carried out by regional government organizations.

This approach is consistent with the risk-based audit concept, which emphasizes that oversight activities should be focused on activities with a high risk of irregularities. Through this approach, APIP can utilize limited oversight resources more effectively to identify potential fraud in procurement.

The next stage is the implementation of oversight, which includes audit, review, evaluation, and monitoring activities related to the procurement of goods and services. At this stage, auditors analyze procurement documents, evaluate price reasonableness, and conduct physical inspections of the completed work to ensure consistency between the contract documents and the actual conditions in the field. The subsequent stage is the reporting of oversight results, in which auditors prepare an audit report containing findings and recommendations for improvement for the audited regional government organization.

The final stage is the monitoring of follow-up

actions on oversight results, which aims to ensure that the recommendations provided by APIP have been implemented by the relevant regional government organizations. This follow-up monitoring is an important part of the oversight cycle because it determines the effectiveness of oversight in improving the organization's internal control system. The Preventive Role of APIP in Fraud Prevention

The results of the study indicate that APIP plays a significant role in preventing fraud through consultation and review activities involving procurement planning documents for goods and services.

APIP involvement from the initial stage of the procurement process allows potential irregularities to be identified earlier, before procurement activities are carried out. This approach reflects a preventive oversight function that emphasizes preventing irregularities before losses to state finances occur.

From the perspective of internal control theory, preventive mechanisms are one of the important components of an organizational control system. An effective internal control system is capable of creating a transparent and accountable organizational environment and minimizing opportunities for fraud.

The findings of this study are consistent with the research conducted by Cahyanto et al. (2025), which shows that internal control plays an important role in fraud prevention efforts and supports the implementation of good governance in public organizations. A strong internal control system can strengthen organizational integrity and improve accountability in the management of public resources. In addition, Mokoginta's (2023) research also shows that strengthening the role of APIP in the internal oversight of local governments makes a significant contribution to preventing irregularities in regional financial management. **The Detective Role of APIP in Identifying Fraud**

In addition to functioning as a preventive mechanism, APIP also plays an important role in detecting potential fraud through compliance audits and examinations of the procurement process for goods and services. During the audit process, auditors carry out various examination procedures, such as analyzing procurement documents, evaluating price reasonableness, and verifying the results of work in the field. This audit process enables auditors to identify various forms of irregularities in the procurement of goods and services, such as collusion in the tender process, manipulation of procurement prices, nonconformity with work specifications, and fictitious work. The findings of this study are consistent with the research conducted by Sanni et al. (2023), which shows that internal audit activities play an important role in detecting irregularities in government procurement of goods and services.

In addition, research by Rawis et al. (2025) shows that the integration of electronic procurement systems with internal audit systems can improve an organization's ability to detect potential fraud more effectively. From the perspective of fraud theory, an organization's ability to detect fraud is influenced by the quality of its oversight system and the capacity of auditors to analyze high risk transactions. Recent research also shows that a strong internal audit function can increase the probability of fraud detection through the implementation of risk-based audit procedures and the use of data analysis in the examination process (Kassem & Higson, 2023).

The Influence of APIP Competence on Oversight Effectiveness

The results of the study indicate that the competence of oversight personnel is one of the factors influencing the effectiveness of internal oversight in controlling fraud. Internal auditors with adequate competence are better able to understand regulations governing the procurement of goods and services and identify potential irregularities in the procurement process. Auditor competence includes not only technical auditing skills but also analytical abilities, an understanding of electronic procurement systems, and investigative capabilities in identifying indications of fraud.

Research by Cahyanto et al. (2025) shows that human resource competence has a significant influence on the effectiveness of fraud prevention and the implementation of good governance in public organizations. This finding is also consistent with recent research showing that internal auditor competence plays an important role in improving the quality of oversight and an organization's ability to detect and prevent fraud through more effective and risk based audit processes (Alzeban, 2023).

The Role of Technology in Procurement Oversight

The results of the study indicate that the use of data-driven audit technology remains suboptimal in the APIP oversight process. However, developments in information technology enable the use of data analytics-based audit techniques to improve oversight effectiveness. The use of data-driven audit technology allows auditors to analyze large volumes of procurement

transactions more quickly and accurately.

The application of data analytics technology in auditing has also been proven to improve an organization's ability to detect patterns of irregularities and potential fraud in public procurement processes because auditors can identify transaction anomalies more systematically and based on digital evidence (Sharma et al., 2023).

Integration of the Fraud Triangle and Fraud Pentagon Frameworks in Fraud Control Analysis

To gain a more comprehensive understanding of the factors influencing the occurrence of fraud in government procurement of goods and services, this study was also analyzed using theoretical approaches developed in the fraud literature, namely the Fraud Triangle and the Fraud Pentagon. These two theoretical frameworks are widely used in research on organizational fraud because they are capable of explaining the psychological and structural factors that trigger fraud within organizations.

Fraud Triangle Perspective

The Fraud Triangle was first developed by Cressey (1953), who explained that the occurrence of fraud is influenced by three main factors, namely pressure, opportunity, and rationalization. These three factors create conditions that enable individuals to commit fraudulent acts within an organization.

In the context of government procurement of goods and services, pressure may arise from various factors, such as organizational performance targets, political interests, or pressure from external parties to win a particular tender. Such pressure may encourage individuals to seek unlawful means to meet these demands.

The second factor, opportunity, is related to weaknesses in the internal control system that enable irregularities to occur. In the government procurement process for goods and services, opportunities to commit fraud may arise when the oversight system does not operate effectively or when gaps exist in procurement procedures that can be exploited by certain parties.

The findings of this study indicate that the presence of APIP as the government's internal oversight apparatus plays an important role in reducing opportunities for fraud through strengthening the internal control system and implementing risk-based audits. With an effective oversight mechanism, opportunities for fraud can be minimized because every procurement process is systematically supervised. The third factor in the Fraud Triangle is rationalization, namely the justification process used by fraud perpetrators for their actions. Individuals who commit fraud often consider that their actions do not harm the organization or regard such actions as common practices within the organization.

In the context of public sector organizations, such justification often appears in the form of the perception that certain practices are part of the organizational culture or constitute a form of compensation for the limited welfare of government personnel. The findings of this study indicate that strengthening a culture of integrity through the internal control system and ethical development of government personnel is an important step in reducing the rationalization of fraudulent acts.

Research by Dorminey et al. (2012) shows that a strong internal control system and an organizational culture that emphasizes integrity can reduce opportunities for fraud by limiting opportunities and restricting the rationalization used by perpetrators.

Fraud Pentagon Perspective

The subsequent development of fraud theory resulted in a more comprehensive model, namely the Fraud Pentagon, developed by Crowe Horwath (2011). This model is an extension of the Fraud Triangle by adding two additional factors, namely competence and arrogance or superiority.

The competence factor relates to an individual's ability to exploit weaknesses in the internal control system to commit fraud. Individuals with a high level of competence in a particular field may use their knowledge and skills to manipulate organizational systems for personal gain. In the context of government procurement of goods and services, this ability may involve an in-depth understanding of procurement procedures, enabling perpetrators to exploit regulatory loopholes to commit irregularities.

The findings of this study indicate that strengthening the competence of internal auditors is an important factor in counterbalancing the capabilities of fraud perpetrators. Auditors with a high level of competence will be better able to identify patterns of irregularities and analyze high-risk procurement transactions.

Research by Eulerich et al. (2019) shows that internal auditor competence has a significant influence on the effectiveness of the internal audit function within an organization. Auditors who possess analytical abilities and a strong understanding of the organization's business processes will be better able to detect indications of fraud within the organization. The arrogance factor in the Fraud.

The arrogance factor in the Fraud Pentagon relates to an individual's sense of

superiority arising from the belief that they possess certain power or authority and therefore will not be detected when committing fraud. This attitude often appears among individuals who hold strategic positions within an organization or have considerable influence over the decision-making process. In the context of government procurement of goods and services, this attitude may arise among officials who have the authority to determine tender winners or approve the procurement process.

The findings of this study indicate that strengthening the internal oversight system and transparency in the procurement process can reduce the potential emergence of such arrogance. With a strong oversight mechanism, every decision in the procurement process can be transparently accounted for, thereby reducing the potential for abuse of authority. Research by Vousinas (2019) shows that individual power and superiority within an organization are important factors that trigger fraud, particularly in organizations with weak oversight systems.

Integration of the Fraud Triangle and Fraud Pentagon into the APIP Oversight Model

Based on the analysis using the Fraud Triangle and Fraud Pentagon frameworks, it can be concluded that APIP oversight plays a strategic role in controlling the factors that trigger fraud within organizations. By strengthening the internal control system, APIP can reduce opportunities for fraud. Through the development of personnel integrity, APIP can reduce the rationalization of fraudulent acts.

In addition, by improving the competence of internal auditors, APIP can enhance the organization's ability to detect indications of fraud committed by individuals with a high level of competence. Thus, the APIP oversight model developed in this study functions not only as an administrative audit mechanism but also as a fraud control system capable of controlling the factors that cause fraud, as explained in the Fraud Triangle and Fraud Pentagon theories.

The integration of internal oversight mechanisms, improvement of auditor competence, and strengthening of the internal control system is an important factor in creating an effective oversight system for controlling fraud in government procurement of goods and services.

Research Gap dan Claim of Originality

The literature review shows that most studies on fraud control in the public sector predominantly use quantitative approaches that highlight the relationships among internal control, personnel competence, and fraud prevention.

For example, Cahyanto et al. (2025) used a quantitative approach to analyze the relationships among internal control, personnel competence, and fraud prevention in the implementation of good governance. However, that study did not examine in depth how the APIP oversight mechanism operates in controlling fraud in the procurement of goods and services within local governments. This study addresses that gap by using a qualitative approach to gain a deeper understanding of the APIP oversight mechanism in fraud control.

CONCLUSION

This study confirms that the Government Internal Supervisory Apparatus (APIP) plays a strategic role in controlling fraud in government procurement of goods and services through preventive, detective, and corrective oversight functions. The findings indicate that the effectiveness of APIP oversight is determined not only by the implementation of formal audits but also by the quality of the internal control system, the competence of internal auditors, and the utilization of technology in the oversight process. Improving the competence of oversight personnel and utilizing data-driven audit technology are important factors in enhancing the organization's ability to detect patterns of irregularities and reduce opportunities for fraud in the public procurement process.

Theoretically, this study contributes by developing an APIP oversight flow model for fraud control that integrates the internal control perspective and fraud theory frameworks such as the Fraud Triangle and Fraud Pentagon. The model demonstrates that effective internal oversight must involve supervision from the planning stage through the monitoring of follow-up actions on audit results. In practical terms, the findings of this study provide implications for local governments to strengthen APIP capacity through improving auditor competence, strengthening the internal control system, and integrating audit technology to enhance oversight effectiveness and support the implementation of good governance.

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