

Development of Investigative Audit Procedure Model at the Ministry of Religious Affairs Indonesia

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ABSTRACT

Purpose: Various efforts to eradicate corruption in Indonesia have been carried out, anti-corruption education and other preventive measures are still not enough to eliminate opportunities for corruption. Law enforcement is also not effective enough to suppress corruption. For this reason, it is necessary to have an active role from all parties, especially the government's internal audit, in this case, the implementation of an investigative audit.

Method: So we need an approach that can collect various ideas with various perspectives and offers a variety of alternatives in creating a model that can be maintained and rational so that it can help make judgments or recommendations. And this is obtained in the Soft System Methodology approach, where researchers directly explore data/information from main sources either by interview or discussion.

Finding: The quality of audit results is strongly influenced by various elements of management (5M: man, material, machine, method, and money), one of which is the audit implementation guidelines that the Ministry of Religious Affairs does not yet have.

Novelty: An investigative audit guide model that can be used in carrying out tasks ranging from planning to monitoring the follow-up to the recommendations of the investigative audit results.

Keywords: Internal audit of government, investigative audit procedure, soft system methodology

INTRODUCTION

The Transparency International (TI) survey in 2020, regarding the Corruption Perceptions Index (CPI) in 2019, where the CPI value was obtained from the results of calculations in 13 surveys and the results of calculations by experts in assessing public sector corruption in 180 countries. Indonesia is ranked 85th out of 180 countries with a CPI value of 40 on a scale of 0-100 (0=very corrupt, 100=not corrupt). This is the best PCI since 1995, where the lowest CPI occurred in 1999 and 2000 with a CPI value of 17. (1) The increase in Indonesia's CPI in 2019 was obtained from four data sources, 1) Political and Economy Risk Consultancy and the World Justice Project - Rule of Law Index 2) gratification in the field of the foreign economy (exports/imports), 3) suspicious collusion between politicians and businessmen, and 4) IMD (International Institute for Management Development) World Competitiveness Yearbook. Where four indices obtained the same value as the previous year, namely a) Global Insight Country Risk Ratings, b) Bertelsmann Foundation Transformation Index, c) Economist Intelligence Unit Country Ratings, and d) Varieties of Democracy assesses various modes of corruption in the region politics at the executive, legislative and judicial levels. Assessing corruption in the public sector (bureaucracy) is inseparable from the assessment of corruption at the level of high officials because corruption has the potential to influence public policy. This is influenced

by the implementation of strict laws against gratification in the political system. (2,3).

Since 2012 BPS (Statistics Indonesia) has conducted a survey of the Anti-Corruption Behavior Index (IPAK) which assesses public perceptions of anti-corruption behavior, starting from people's perceptions of corruption in small and large numbers, including perceptions of habits and social experiences related to public services. In 2019 the survey was conducted with a sample of 9,952 households in 33 provinces. The IPAK variable was obtained from an assessment using the explanatory factor analysis (EFA) method which was obtained from two dimensions, namely the perception dimension (family, community, and public) and the experience dimension. There are three phenomena surveyed, namely bribery, extortion, and nepotism, with a scale of 0-5 where 5 = anti-corruption, 0 = permissive corruption. (4)

Perception Index value has decreased (0.06) from 2019, which means that people tend to be permissive by considering the following indicators reasonable: Wife does not question/question additional sources of money from husbands outside of income/salary, use of official vehicles at home outside the interests of the service, involving children to participate in campaigns to get additional money, giving money/goods to community leaders, a family holding a celebration of giving money/goods to invited community leaders, guaranteeing that the child/relative is accepted into the school where he teaches, giving gratuities (bribes) in the process of hiring, administrative management (SIM, STNK, SKCK, KTP, KK). Meanwhile, the Experience Index increased by 0.08 points based on indicators such as the public can access almost all public services, the public considers it reasonable to pay more (without coercion) for services, but object to being asked (forced) to pay more. The survey results illustrate that the IPAK of rural communities (3.49) is still smaller than urban communities (3.86), besides that the educational background of the respondents

also affects the understanding of anti-corruption, where the public's understanding of anti-corruption is getting higher according to their education level. (4)

In the process of implementing the election (Pilkada/Pilpres/Pileg), it has even spread to the election of the village headman (Lurah, RT/RW) still frequent clientelism phenomena in the form of "political money" or "vote money" which results in the emergence of political thuggery. There are at least four main strategies offered by Muhammad Nur Ramadhan and Jimmy Daniel Berlianto Oley, first, conducting more intensive and in-depth monitoring in the post-election period, especially in terms of policies taken/issued by elected leaders. Second, there is a need for a more detailed and in-depth monitoring procedure for elected officials. Third, there is a need for regulations regarding the supervision of the emergence of post-election patron-clients. Fourth, supervision during the recess, especially on activities at the campaign stage. (5). Furthermore, Feri Amsarid and Hemi Lavor Febrinandez proposed two things that need to be done in solving the problem of money politics, first, the senator institution (DPR) needs to add provisions regarding "political dowry/money" into the category of political corruption practices into Law No. 7 of 2017 concerning General Elections. Second, optimizing the role of the General Election Commission (KPU) and the Election Supervisory Bureau (Bawaslu) in supervising the practice of political dowry, from the registration stage of candidates for election participants and the election of regional heads. (6)

In overcoming fraud, an effective investigative method is needed to detect fraud. Investigative auditing is a discipline specifically designed to uncover fraudulent acts in government. For the implementation process to run more effectively, it is necessary to consider several factors that can support the implementation process. One of them is whistle-blowing, which is an action to reveal fraudulent behavior that

occurs within the organization to parties who can follow up on the information. The information provided by the whistle-blower can direct the auditor to investigate the evidence needed so that it can assist the auditor in detecting fraud. (7)

The audit report is audit evidence obtained through the audit process as a reliable source so that the report can be used as evidence when submitted to court proceedings. The examination of the evidence of corruption that was presented at the trial was carried out by the Corruption Prosecution Team to defend each other's arguments in court dealing with a team of lawyers convicted of corruption cases. However, the audit report is not only used as the sole consideration of the corruption court in dealing with corruption cases, the report on the results of the examination also takes into account the statements of experts, witness statements, and even the statements of suspects. Because, according to the judge, the behavior included in the Anti-Corruption Act is behavior that meets the four elements stipulated in the Anti-Corruption Law, namely (1) every person; (2) enrich oneself, others, or groups; (3) illegal; (4) is detrimental to the State's finances or the national economy. To overcome this problem, investigators (law enforcement) must do their best. (Satyawana & Khusna, 2017)

Based on the research of Rozmita Dewi Yuniarti Rozali and Citra Ferninda Darliana that there is no most effective investigative audit technique yet, because various theories related to a case may differ in applying audit techniques. For example, in solving the problem of money laundering, several methods are needed including accounting, taxation, following the money techniques/methods, and computer forensics. In addition, there are also many things to consider such as resources, types of crimes, types of fraud, time, costs, and so on. Although the case in question is money laundering, money laundering cases cannot be considered as a type of crime whose modus operandi is always the same. (8)

Representatives of Indonesia's National Government Internal Auditor (BPKP) North Sulawesi Province run an investigative audit program on fraud incidents in regional financial management. This program is not only a repressive measure but also one of the prevention efforts with a deterrent effect for perpetrators and shock therapy for potential perpetrators to stop committing fraud. Although this program has shown good results (in the form of reports on audit results), this program still has shortcomings, for example conducting investigative audits based on requests (reports from the public). Prevention programs for corruption (fraud) are considered more effective than taking repressive measures, therefore to combat systemic fraud, a reliable prevention model is needed by applying several other audit methods, such as forensic accounting and investigations with scientific approaches as a form of strengthening of good governance. (9)

Research by Dinda Larasati concludes that fraud disclosure is not influenced by auditor experience and auditor professionalism. An investigative auditor is expected to have the ability and good understanding of audit techniques and audit technology so that he can reveal the truth through the audit mechanism that has been established. In addition, an auditor must have spiritual intelligence in determining and deciding an action/attitude. So that in carrying out the task, it allows an auditor to think more critically, have foresight, and make or even change the auditee to work better. This is following the attribution theory which explains that a person in deciding an action is influenced by internal forces (internal forces) and external forces (external forces). (10). Using the fraud detection method allows the developed investigative audit model to be more useful to auditors in a more practical way, by providing specific guidance on what to watch out for and how to approach them in planning their audits and carrying out fraud risk assessments, thus enabling

them to identify ways to -way to detect, prevent and reduce the occurrence of fraud more effectively and efficiently. (11)

Based on the description above, an in-depth research is needed to answer various problems, especially those related to handling/controlling the occurrence of corruption within the Ministry of Religious Affairs, including by strengthening the Government's Internal Supervisory Apparatus, in this case, the Inspectorate General, especially those who have duties and functions in fraud problems, namely the Investigation Inspectorate.

MATERIALS AND METHOD

Based on the description above, an approach is needed that can solve the problems caused by the human activity system, where each of these activities is related to each other and forms a certain relationship (connection). The soft system methodology (SSM) approach is considered a very effective method to study every human activity that is organized to achieve goals. Because SSM deeply looks at the problem from various perspectives, both practical and conceptual. So that SSM is most appropriate when applied as a framework in compiling a conceptual model, in this case, an investigative audit model (12). In simple terms, the SSM approach seeks to collect different ideas from different perspectives and offer a variety of alternatives in creating a defensible and rational model, so that it can

help make judgments or recommendations regarding responses to problems. This rational and defensible model is called the Conceptual Model which is based on the use of defensible logic. The Conceptual Model is not a model of what is happening, but a model of what will happen. SSM is not problem-solving in the sense of analyzing the real world to find the root cause of the problem. The essence of model building is the use of defensible logic that is inferred from the objective statements captured in the root definition of the relevant system. A Conceptual Model is a model of what looks "good" that can be compared with reality to identify where change can be made. (13)

In SSM there are three assumptions or principles that must be adhered to by researchers, namely:

- accept and act according to the assumption that social reality is socially constructed and continuous;
- use a scientific approach in exploring, understanding, and drawing conclusions; and
- incorporate the scientific approach in the form of an activity system model that is built based on actual (real) conditions. (14)

The seven stages of implementing SSM, known as the SSM standard cycle, are described from the formulation of the problem situation and setting action steps for improvement of the problems known as the basic process of SSM.

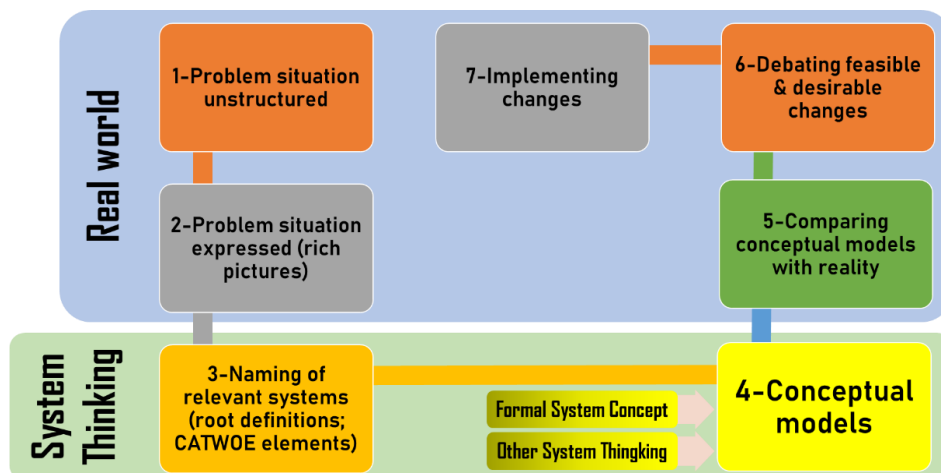


Figure 1. Seven stages research design of implementing SSM

RESULTS AND DISCUSSION

Problem Situation-Rich Pictures (Stage 1-2)

The implementation of an investigative audit at the Ministry of Religion refers to Minister of Religion's Decision (KMA) Number 469 of 2017 concerning Guidelines for Audit Implementation at the Ministry of Religious Affairs. The definition of an investigative audit in this decision is the process of systematically seeking, finding, and collecting evidence to reveal whether or not an act and its perpetrators occurred to take further legal action. And in its implementation, the investigative audit is guided by the audit implementation standards that have been set, which include: a) planning; b) implementation; c) reporting, and d) follow-up. (15)

Stage 2 in the SSM is expressing a problem situation (problem situation expressed) where the data/information obtained from the subject and object of the research is stated in the form of an image or known as a rich picture. Checkland states that by making a rich picture in the form of

a rich picture, it can be more easily identified as well as telling a condition or condition that is expressed by the object of research more fully than described in words, making it easier for researchers to analyze the following steps. Next, the researcher structured the problem situation (structured problem) to form a new problem situation structure that was mapped in the form of a rich picture. So that a rich picture will be formed that can describe the condition or situation (in this case the problem) that is currently happening and also describes the ideal conditions of the existing problems. Where will be seen the relationship between each condition and the alternatives that can be offered to research subjects to improve the problems that have been described. Therefore, there are no specific norms or rules in making rich pictures, making it easier for researchers to interpret conditions according to the creativity of researchers and put them in the form of images, symbols, lines, and so on. Thus, it is hoped that it can assist researchers in making identification, analysis, alternative models, recommendations in research. (16).

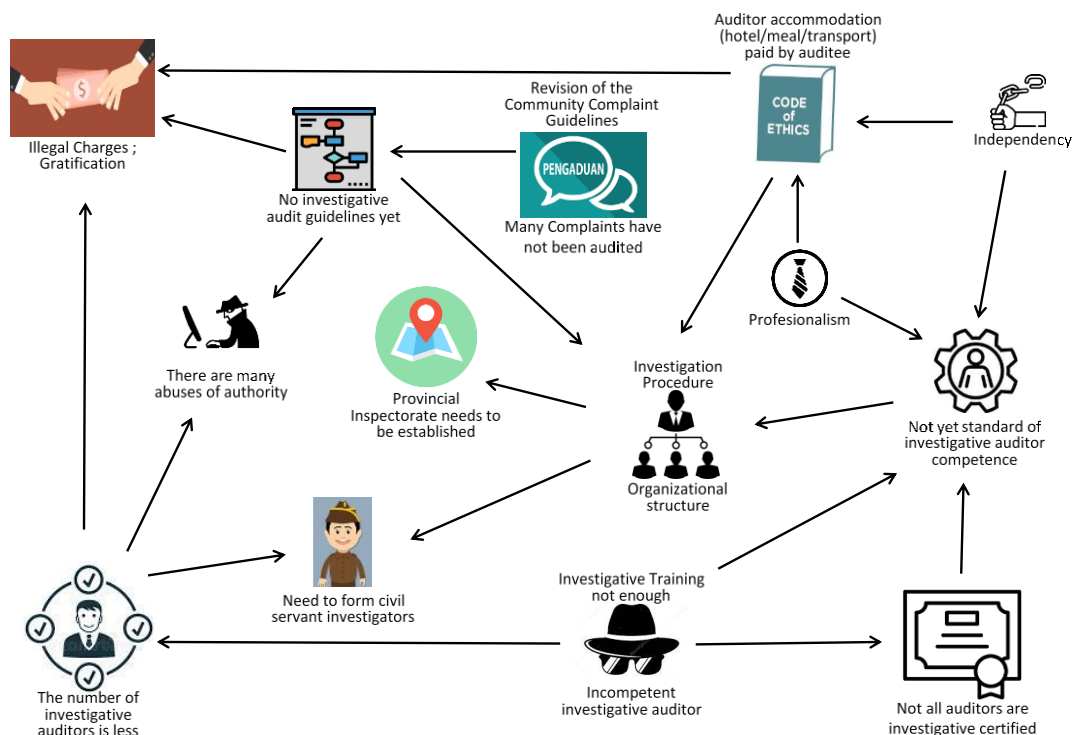


Figure 2. Rich picture

However, in making a rich picture, it is expected to be able to describe and identify two main conditions that form the basis of the researcher. First, researchers must be able to reveal what resources are used during the process of the object of research, besides that researchers must also know how and what standards (procedures) or work mechanisms are being carried out, what form of governance is, and of course who play a role in it. Second, researchers must obtain information/data about how the evaluation is carried out both on the working mechanism, planning, and so on. However, these two conditions are not an absolute must in conducting SSM research. Because researchers can develop freely according to conditions and developments in the research process, especially when researchers get information and data both when conducting direct observations, survey results, opinions from sources when conducting interviews, deepening material related to regulations, library books, or others. Therefore, in making a rich picture, researchers must consider three actors/parties related to the research subject.

First, the client is the party who has a role as the cause of a condition and causes the next condition. Second, the practitioner is the party who has the task of carrying out the new condition. Third, the owner of the issues addressed or the issue owner is the main character who has the most important influence and can influence and determine the direction of the results of this study (16).

Building a definition related to the problem situation (Stage 3)

The third stage of SSM is to build a definition related to the problem situation (selecting and naming relevant systems), where the researcher enters the system thinking through two stages, namely determining the root definitions. Root definitions (RDs) reflect the diversity of perspectives of actors to improve accommodative conditions. At this stage, a conversion process occurs where the PQR formula can be used to convert input into output using the PQR formula, "do P by Q to help achieve R, where PQR answers the questions: What? How? And why?"

Table 1. Root Definition

| Focus | Root Definition | Activities |
|-------------------------------------|--|--|
| Guidelines for investigative audits | Regulations on guidelines for investigative audits | Mechanisms for conducting investigative audits (P) by compiling and issuing regulations (Q) to ensure APIP audit standards (R) |

Regulation of the Minister of State for Empowerment of State Apparatus and Bureaucratic Reform Number 19 of 2009 concerning Guidelines for Audit Control of Government Internal Supervisory Apparatus, defines internal control as "The entire process of auditing, reviewing, evaluating, monitoring and other supervisory activities on the implementation of organizational tasks and functions, as well as providing information on the results of supervision to the leadership and provide adequate confidence that the implementation of good governance can be realized, including the implementation of a clean government and free of corruption". Government internal audit (APIP) duties through repressive supervision can be

carried out through investigative audits, as an internal auditor's function in detecting and finding indications of fraud within the organization. (17)

To prove the truth whether there has been an abuse of authority, breach of discipline for Civil Servants (PNS/ASN), obstacles in service to the community, and/or criminal acts of corruption, an Investigation Audit is carried out. Law (UU) Number 15 of 2004 concerning Audits of State Finance Management and Responsibility, explains that "investigative audits are included in audits with a specific purpose, namely audits carried out with special purposes, outside of financial and performance audits. An investigative audit of indications of corruption is an

investigative audit aimed at identifying and uncovering violations of the provisions of the law governing corruption crimes.” (18)

An investigative audit is a form of an audit with a specific purpose, namely to specifically examine an action that has indications of fraud, abuse of authority, gratuities and other forms of corruption. By looking for evidence in the form of material data/information using audit standards and several techniques. Audits are carried out by competent and independent parties who

systematically seek, find, collect, analyze and evaluate evidence to reveal facts or actual events. An investigative audit is an in-depth study of the facts, where the research is based on information obtained which may come from complaints/reports, allegations and facts, as well as further analysis of these the facts that form the basis for explaining or not explaining the complaint/report or allegation. Testing is carried out objectively and impartially.

Table 2. CATWOE Root Definition

| | |
|----------------|---|
| Customers | Auditor Investigation Inspectorate General Ministry of Religion |
| Actors | Drafting team, Investigative Auditor |
| Transformation | Prepare the Decree of the Inspector General of the guidelines/procedure for investigative audit |
| Weltanschauung | Ensure quality standards of investigative audit results |
| Owner(s) | Inspector General, Inspector |
| Environment | Number of public complaints that have not been followed up |

Building Definitions Related to the Problem Situation (Stage 4)

Stage 4 in SSM is a conceptual model (building a conceptual model) based on the root definition that has been identified through the CATWOE for further

development of a series of activities or instruments. In this stage, a series of activities to be carried out based on RD are arranged as described and build a conceptual model for the procedure of investigative audit.

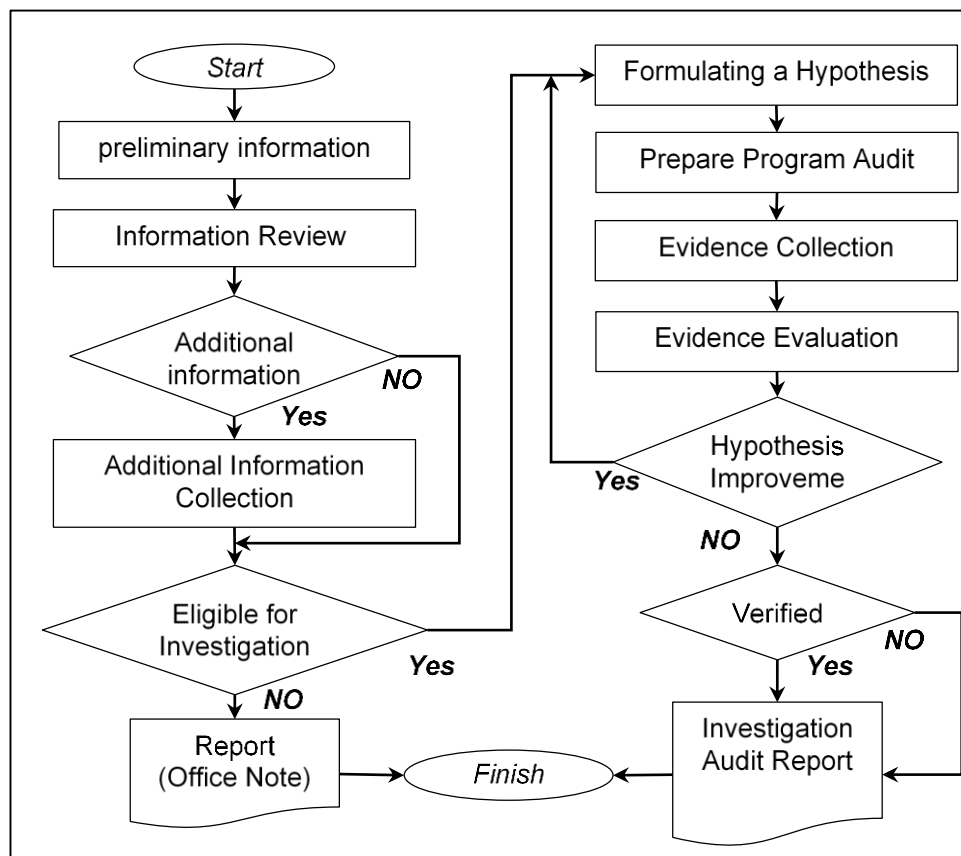


Figure 3. Conceptual Model for Procedure Of Investigative Audit

Table 3. Comparing Conceptual Models with Real Conditions (Stage 5)

| No | Activity | How | Who | Result | Alternative |
|----|--|---------------------|---|--------|---|
| 1 | Make a Decree of the Inspector General's Decision Making Team on Investigation Audit Guidelines (consisting of elements of the Inspectorate General, Ortala Bureau and Legal Bureau) | Meeting | Head of Ortala Bureau (Secretary General) | Good | Consultation |
| 2 | Compilation of data in the form of regulations and literature related to Guidelines for Audit Investigation | Meeting/ Discussion | Team | Good | Consultation |
| 3 | Regulatory review: Law 17/2003 – State Finance Law 15/2004 – Management of State Finance Law 1/2004 – State Treasury Law 30/2014 – Government administration Government Regulation (PP) 60/2008 – SPIP Regulation of the Minister of Religious Affair (PMA) 41/2016 – Internal Oversight of the Ministry of Religion Decree of the Minister of Religious Affair (KMA) 469/2017 Ministry of Religion Audit Guidelines KMA 765/2018 – Dumas Management KMA 656/2020 – Service Complaint Management Inspector General Decree 279/2018 Audit Quality Control APIP Audit Standard – AAPI | Meeting/ Discussion | Team | Good | Consultation of the Civil Service Bureau, Ortala Bureau, Legal Bureau, Inspectorate General, BPKP |
| 4 | Formulating the concept of Inspector General of Auditor Competency Standards Regulation | Meeting/ Discussion | Team | Good | Consultation |
| 5 | Compilation of Regulation | | | | |
| 6 | Harmonization of Regulation | | | | |
| 7 | Improvement and refinement Regulation | | | | |
| 8 | Approval of Regulation | | | | |

Establishing appropriate and desirable changes (Stage 6)

The concept of the Investigative Audit Guidelines regulates several matters which are described into eight chapters as follows:

CHAPTER I Introduction contains Background, Purpose and Objectives, Objectives. Scope, Understanding;

CHAPTER II Audit Standards refer to the Indonesian Government Internal Audit Standards issued by the Indonesian Government Internal Auditors Association (AAPI) consisting of: attribute standards and implementation standards. (AAPI, 2013), includes a) Attribute standards (basic principles and general standards) and b) Implementation standards (Internal Audit Implementation Standards and Internal Audit Communication Standards).

CHAPTER III Investigative Audit Standards consist of implementation standards, reporting standards and follow-up standards. a) Standards for conducting investigative audits regulate: planning; supervision; collection and testing of evidence; and documentation; b) Reporting Standards are a reference for the preparation of audit reports which are the final stage of investigative audit activities, to

communicate investigative audit results to auditees and other related parties including Reporting Obligations, Method and Time of Reporting, Report Content, Report Quality, Final Discussion with Auditee, and Issuance and Distribution of Reports; c) The Investigative Audit Follow-up Standard regulates APIP's Responsibilities to Monitor Follow-up Findings.

CHAPTER IV Information and Assignment Criteria. Regulating information so that an investigative audit can be carried out, at least meeting the indications that there have been violations of laws and regulations (such as abuse of authority; illegal levies; gratuities; state losses; and disciplinary violations), compliance with 5W1H criteria and professional considerations. While the Assignment Criteria stipulates that Auditors who carry out investigative audits must meet the Code of Ethics of the Indonesian Government Internal Auditor Association (AAPI) and must meet the elements of Independence and Objectivity of Professional Accuracy Expertise in Compliance with the Code of Ethics.

CHAPTER V Planning and Preparation. Planning for the implementation of the investigative audit

based on the conclusions from the results of the information management review/analysis. Where information sourced from public complaints is managed by the Secretariat which has the task/function of managing complaints in the form of verification and review of complaints following applicable regulations. If the information criteria meet the elements of supervision including elements of abuse of authority, violation of the law, gratuities, illegal fees, then the information is forwarded to the Investigation Inspectorate for criteria analysis. Furthermore, the Investigative Inspector instructs the auditor to analyze the information and assess the adequacy or not of the information criteria (5W1H) for an investigative audit to be carried out. The auditor reports the results of the analysis of the information criteria to the Investigation Inspector. The Group Coordinator provides input to the Investigation Inspector on the results of the analysis of information that meets the criteria for an investigative audit including the objectives, scope, number of team members, monitoring days and allocation of other required resources. The Investigation Inspector instructs the Administration Subdivision to propose the audit team addressed to the Inspector General, accompanied by the results of the analysis of the information criteria. At the Preparation stage, the audit team's proposal that received the disposition of approval from the Inspector General was forwarded to the Secretariat to prepare assignment documents in the form of assignment letters and official travel documents, as well as other accommodation preparations such as official travel expenses. Each investigative audit assignment must be stated in a letter of assignment applicable to the Inspectorate General; The Inspectorate General guarantees the confidentiality of the Investigative Audit assignment by restricting access to the Investigative Assignment Letter; The Assignment Letter must include the personnel and the target of the investigative audit assignment to be

carried out. If under certain circumstances (such as to avoid being noticed by the auditee during an assignment in the field), another (shadow) Assignment Letter may be issued with a different assignment target from the Investigation Assignment Letter; Each investigative audit assignment must be completed within the stipulated time. Under certain conditions, the assignment time may be proposed to be extended; All costs that support the investigative audit assignment (such as transportation, accommodation, and consumption costs for witnesses or related parties; transportation/vehicle rental for the investigative audit team; security costs for the investigative audit team; and other costs that support investigative audit assignments) are charged to the Inspectorate General. Furthermore, a Case/Case is held based on the disposition of the Inspector General's approval, where the audit team reports the preparation of tasks to the Investigation Inspector regarding the planned audit steps/stages, division of tasks, time and other supporting information/data related to the implementation of tasks. In addition, it also reports on the results of the development of information/data hypotheses that have been obtained in order to explore and obtain supporting information/data; Identification of audit approaches, procedures, and techniques to be used; Identify risks and plan assignment risk mitigation, including: the risk of failure of the audit team (auditor) in disclosing indications of violations and possible risks that the auditor will face while carrying out their duties and post assignments; and preparation of the Audit Work Program (PKA) which contains the objectives, scope and allocation of resources; understanding of tiered accountability; aspects of the auditee's operational activities and aspects of internal control; work schedules and time limits; the results of the audit of the previous period or periods by considering the follow-up to the recommendations on the previous findings; appropriate audit evidence collection techniques; and

coordination mechanisms between auditors, auditees, and other related parties.

CHAPTER VI Implementation of the Investigation Audit regulates four things, namely, 1) Preliminary Discussion where the audit team can conduct preliminary talks to the auditee leadership by submitting a letter of assignment. If there is a refusal of an investigative audit by the auditee, the head of the auditee is required to make a written statement of refusal to conduct an investigative audit by stating the reasons for the refusal clearly to the Inspector General with a copy to the Minister. 2) Collection, Testing and Analysis of Evidence where In carrying out an investigative audit, the auditor must collect evidence that is relevant, competent, sufficient, and material; Auditors try to obtain original evidence/documents wherever possible. For documents/evidence that are very important for the process of handling the case, further efforts are made so that their return does not create the possibility of omission, manipulation, or manipulation of the evidence. At the time of returning the original evidence above, it is carried out with a Minutes of Return of Evidence; If it is not possible to obtain the original document, the auditor must obtain a copy in the form of a file, softcopy, or photocopy of the original document; If the auditor does not obtain the original document or a copy, the auditor must record in full the identification of the document in question, such as number, date, page or other information deemed necessary to facilitate retrieving it when needed. Requests for clarification or information by the auditor to related parties are not limited to taking place in the office, but can be done in other possible places, such as in hotels/inns, residents' houses, open spaces (fields, ponds, ponds, etc.) Minutes or Certificates; The auditor may request the presence of the party to be clarified in writing signed by the Team Leader and/or in other ways according to audit procedures. The use of experts can be proposed by the team leader through the Investigation

Inspector and in terms of financing has received approval from the Commitment Making Officer (PPK). 3) Risk Mitigation where if additional assignment time is required, the Team Leader through the Technical Controller may propose to the Inspector General with the approval of the Investigation Inspector in writing accompanied by a progress report on the implementation of tasks, conveying conditions, chronology, reasons, or other required information/information.

In addition, if in carrying out tasks, things occur outside of the audit planning, including (Natural disasters, riots or the like; Barriers or disturbances in obtaining information; Threats in carrying out their duties.) The Team Leader reports in writing the condition (attached to the progress of the task). report on the implementation of duties) to the Investigation Inspector or the Inspector in charge of investigative audit to terminate the assignment; If during the period of duty/audit concurrently with the duties of law enforcement officers (Police, Prosecutor's Office, KPK), the Head of the investigative audit team can immediately end the task and make a report. 4) Communication of Audit Results is carried out during the audit assignment, the auditor can communicate the facts found orally with the auditee. Meanwhile, written audit communication includes the preparation of the Audit Results Report (LHA). Audit communication aims to avoid misunderstanding of the audit results; As material to take corrective action for the auditee, and Facilitate follow-up monitoring. In addition, the quality of audit communication must meet the following elements: on time, so that communication can be carried out optimally, the auditor needs to set the communication time following the PKA. Complete, communications should include all important and relevant information. Accurate, error-free and factual communications are credible and reliable. Objective, fair, impartial, unbiased, and relevant communication. Convincing,

communication answers the audit objectives, presenting facts, conclusions, and recommendations. Constructive, assist the auditee and provide suggestions for improvement. Concise and concise.

CHAPTER VII Reporting, where all reports on the results of investigative audit assignments are state documents that must be kept confidential; contains disclosure of the facts of irregularities and the process of occurrence, causes, and impacts/consequences of deviations (in the form of state financial losses, abuse of authority, disciplinary violations, obstacles in service to the community), as well as recommendations; must present conclusions in an objective and unbiased manner. LHA is not issued if there are still procedures that have not been carried out and/or insufficient evidence has been obtained; must accommodate all relevant information. If there is a limited scope of investigative audit assignment, it must be disclosed in the report; LHA can be reported in the form of a systematic chapter or official letter.

CHAPTER VIII Follow-up Monitoring of Audit Results is carried out by the Investigation Inspectorate preparing data/recapitulation of findings of investigative audit findings as monitoring of the results of investigation assignments carried out by the Inspectorate General;

where the Inspectorate General periodically submits data/recapitulation of the remaining findings of unfinished investigative audit results to the Minister with copies to the Secretary-General, related Echelon I, and the Head of the Finance Bureau as the basis for the issuance of Ministerial Decrees concerning the imposition of claims for state losses. For parties who are obliged to follow up on the findings of the investigative audit assignment related to state financial losses or corruption, but do not follow up according to applicable regulations, the Inspector General will submit the corruption case to the Law Enforcement Apparatus after obtaining approval from Minister. Follow-up monitoring (PTL) on LHA recommendations is carried out by a competent PTL Team formed by the Investigation Inspector, where in the implementation of PTL it is obligatory to see and believe that the follow-up has been carried out by the party carrying out the follow-up or the auditee has been following the recommendations and investigation report.

Implementing Changes (Stage 7)

At this stage, changes are formulated and steps can be taken to implement the model that has been prepared.

Table 4. Changes RD: Procedures For Investigative Audits

| Root Definition | Systematically Desirable? | Culturally Feasible? | Possible Action |
|---|---|--|---|
| Prepare regulations regarding investigative audit guidelines following the Ministry of Religion's Audit Guidelines, Audit Quality Control, and APIP-AAIPI Audit Standards | Yes. Preparation of investigative audit guidelines as quality control of investigative audits, and maintaining audit standards so that the objectives of carrying out investigative audits as one of the enforcement roles can be achieved. | Yes. The investigative audit guidelines guide the conduct of investigative audits following established audit standards. | Enforcement of investigative audit guidelines in carrying out investigative duties. |

CONCLUSION

The Inspectorate General of the Ministry of Religious Affairs has carried out the role of this supervisory function with three paradigms, namely as a catalyst, consultant and watchdog (supervision/audit). To guarantee quality and legal certainty, regulations are needed as guidelines/procedures for investigative audits.

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