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Evaluation of the Impact of Probity Audit on Fraud Prevention Influence in Government Procurement of Goods/Services

Eka Adi Kurniawan*, Mawardi Amin, & Humiras Hardi Purba

Faculty of Engineering, Universitas Mercu Buana, Indonesia

Abstract

The aim of this research is to conduct an evaluation of probity audit on fraud prevention influence in government procurement of goods services. This type of research is quantitative research. The amples involving 84 respondents. The research data sources were primary data and secondary data. Primary data sourced from a questionnaire that had been tested for validity and reliability. In this research, the researchers used the SEM-PLS (partial least squares path modeling) method. There are several factors that support and hinder the effectiveness of implementing probity audits in the procurement of goods and services with current conditions within the DKI Jakarta Provincial Inspectorate. The supporting factors include the available implementation budget, experienced and capable human resources in conducting probity audits, as well as availability of supporting equipment that can be adequate for carrying out a probability audit.

Keywords: evaluation, government procurement, prevention influencem

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1. Introduction

Procurement of government goods and services is an important aspect of public administration, which functions to provide the government's operational needs for services to the community (Ahsan, Samad, Zuada, & ., 2020; J. Arifin & Hartadi, 2020; Hanisah, 2021). Fraud in the procurement of goods and services has become a global issue that undermines public trust and government efficiency. Probity audit, as a monitoring tool, emerged to ensure transparency, fairness, and accountability in the government procurement process. Probity audits are essential in preventing fraud and corruption by verifying compliance with standard procedures and promoting fairness and transparency (Arifin, 2020).

The influence of internal audit in the Probity program on fraud prevention is very significant (Álvarez et al., 2023; Ningsih et al., 2022; Rensburg & Coetzee, 2016). The success of this program is highly dependent on the effectiveness of the control system and the integrity of government auditors. Daning Ayu Ningsih et al. (2022) emphasized that the effectiveness of the government's internal audit program, integrity, and internal control system is crucial in preventing fraud in procurement activities. Internal auditors are encouraged to improve fraud prevention measures through better data analysis, comprehensive probity plans, and procurement support (Mayanti, Dewi Ayu Safitri, Kamal Reza, & Penulis, 2021).

Probity audits are now expanding beyond traditional financial audits to cover complex government projects and extensive procurement processes (Andon, Free, & Scard, 2015). This audit aims to provide assurance that probity requirements are met in procurement activities (Bagraff, 2021). These audits help identify weaknesses in procurement management systems and improve overall procurement effectiveness (Wleklik et al., 2020).

In the public sector, good governance emphasizes performance, compliance, accountability, probability, and transparency (Thomas, Kanso, & Sedor, 2008). Internal audit is a critical component of governance that contributes to the effectiveness of public sector institutions (Barata, 2021; Bawaneh, 2018; Rensburg & Coetzee, 2016; Safira & Ramdhan, 2020). Supreme Audit Institutions play a significant role in ensuring public sector accountability by managing financial audits and assessing compliance and probity. This research was conducted to find out what factors

* Corresponding author.
E-mail address: ekaadi8.ck@gmail.com

hinder and support the implementation and influence of performing a probity audit (Rijal, Bachmid, & Supardi, 2022).

Probity audit is essential in maintaining integrity and preventing fraud in public sector procurement. The internal audit function, together with the external audit body, plays a crucial role in enhancing transparency, accountability, and efficiency in the government procurement process. This study aims to evaluate the impact of probity audit on fraud prevention in government procurement and to develop recommendations to improve the effectiveness of probity audit in reducing fraud (J. Arifin & Hartadi, 2020). Fraud in government procurement of goods and services remains a major challenge despite the implementation of various monitoring mechanisms. One of the main problems is the existence of gaps in the monitoring system that allow fraud to occur. Although Probity audits have been implemented in several agencies, the level of fraud in procurement is still high. This indicates that there are factors that hinder the effectiveness of Probity audits in preventing fraud. These factors need to be identified and evaluated to strengthen the monitoring system (Daning Ayu Ningsih et al., 2022).

Another problem is the limited human and technical resources in implementing Probity audits. Auditors often face limitations in terms of competence, number, and tools and technology that support the audit process. Optimizing the role of government internal supervisory apparatus in fraud risk management requires a better strategy and adequate technological support. These limitations result in less than optimal implementation of Probity audits, so that fraud can still occur (Dzukroni & Afandi, 2023; Susilawati, Falefi, & Purwoko, 2020).

Furthermore, there are challenges in terms of commitment and support from management and other stakeholders. Without full support from management, Probity audits cannot be implemented effectively. That integrity and the government's internal control system play an important role in preventing fraud. However, if management does not have a strong commitment to integrity and transparency, efforts to prevent fraud through Probity audits will be difficult to realize (Handayani & Nur, 2019). This shows the need for increased commitment and active participation from all related parties in supporting the implementation of effective Probity audits.

The aim of this research is to conduct an evaluation of probity audit on fraud prevention influence in government procurement of goods services. This type of research is quantitative research. This study will examine in more depth the limitations of resources, management commitment, and gaps in the monitoring system that need to be fixed to achieve transparent, fair, and accountable procurement.

2. Research Method and Materials

This type of research is quantitative research (Sugiyono, 2020). The population in this study involved all employees of the DKI Jakarta Provincial Inspectorate, who served in the Assistant Inspectorate Work Unit Field I to the Assistant Inspectorate Field V, Assistant Inspectorate for Investigation, Assistant Inspectorate for the Administrative City Regions of Central Jakarta, West Jakarta, South Jakarta, East Jakarta, Jakarta north, and the Seribu Island Administrative Regency Region with the Auditor position, First Auditor, Junior Auditor, Intermediate Auditor, First PPUPD, Junior PPUPD, and Intermediate PPUPD. The number of samples used the Slovin formula, namely Slovin's calculation, involving 84 respondents. The research data sources were primary data and secondary data. Primary data sourced from a questionnaire that had been tested for validity and reliability. Meanwhile, secondary data were from previous research, book materials on the topics discussed, literature, and journals processed. In this research, the researchers used the SEM-PLS (partial least squares path modeling) method (Ghodang & Hantono, 2020).

3. Results and Discussion

3.1. Results

This research has a population of 120 employees who have the position of Auditor at the Environmental Inspectorate of DKI Jakarta Province with a sample size of 84 respondents. The results of the expert validity test are presented in the figure 1.

From the expert verification and validation, it can be concluded that of the 29 initial variables has a reduction in sub variables, namely the variables: lack of time given for implementing the probity audit (SDM3), the contract design that did not comply with the provisions in the Presidential Decree and Technical Instructions (MA1), and same standards or guidelines that had not been applied to the implementation of the probity audit (MA3) so that sub variables into 26 questions.

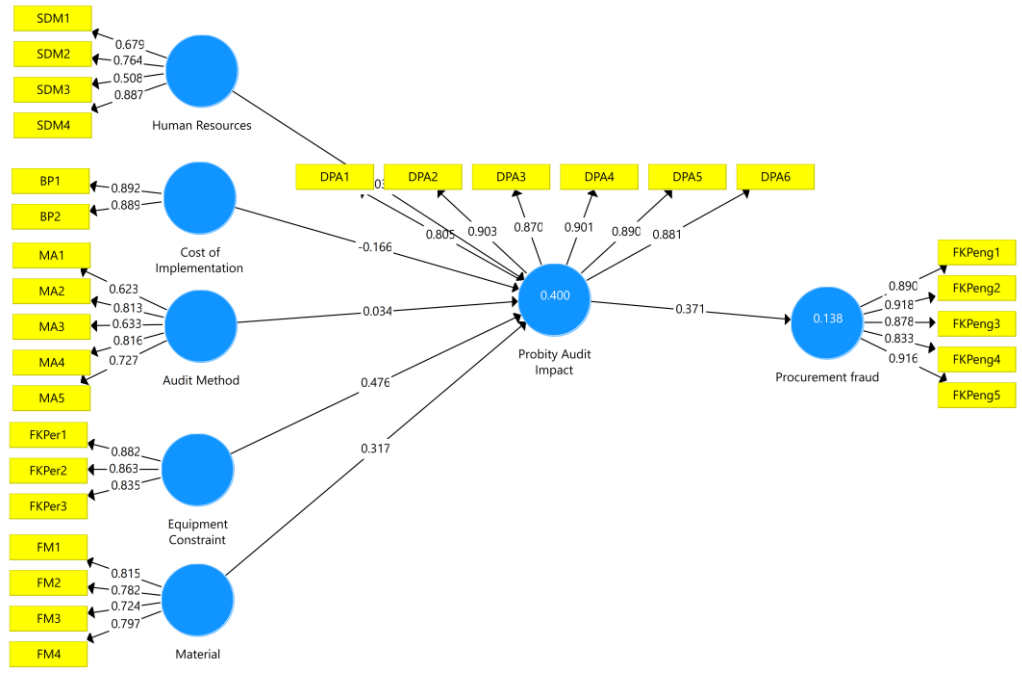

Figure 1. Research Path Diagram Before Expert Validation

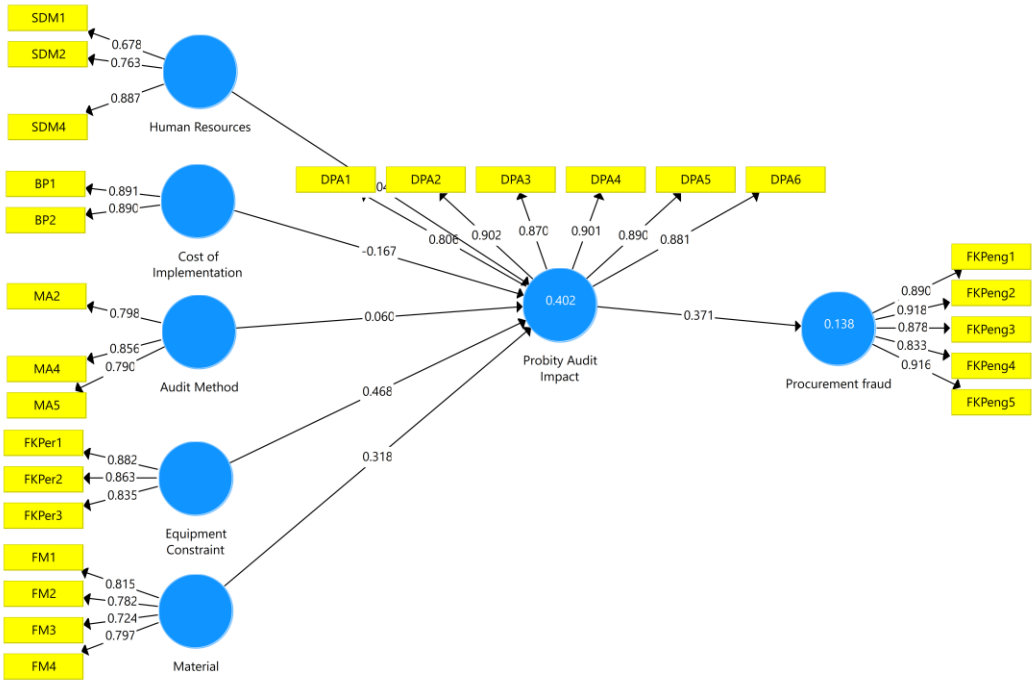

Figure 2. Research Path Diagram After Expert Validation

Loading factor values and Average Variance Extracted (AVE) values are presented in the Table 1.

Based on the output of Table 1, it can be concluded that all variables, including Implementation Costs, Audit Probity Impact, Procurement Fraud, Material Factors, Audit Methods, Human Resources, and Equipment Constraint Factors, with each measurement result, all the indicators above have a value above 0.5. Thus, the indicators are categorized as valid.

Table 1. Outer Loading

	BP	DPA	Kpeng	FM	MA	SDM	Fkper
BP1	0.891						
BP2	0.890						
DPA1		0.806					
DPA2		0.902					
DPA3		0.870					
DPA4		0.901					
DPA5		0.890					
DPA6		0.881					
FKPeng1			0.890				
FKPeng2			0.918				
FKPeng3			0.878				
FKPeng4			0.833				
FKPeng5			0.916				
FKPer1							0.882
FKPer2							0.863
FKPer3							0.835
FM1				0.815			
FM2				0.782			
FM3				0.724			
FM4				0.797			
MA2					0.798		
MA4					0.856		
MA5					0.790		
SDM1						0.678	
SDM2						0.763	
SDM4						0.887	

Table 2. Average Variance Extracted (AVE)

	Average Variance Extracted (AVE)
Cost of implementation	0.793
Probity audit impact	0.767
Procurement fraud	0.788
Material	0.609
Audit method	0.664
Human resources	0.610
Equipment constraint	0.740

Construct Reliability and Validity is an evidence of validity and estimation of reliability. A construct can be said to be valid if the Average Variance Extracted (AVE) value is more than 0.5. Based on table 2, AVE values for each construct, namely Implementation Costs = 0.793, Audit Probity Impact = 0.767, Procurement Fraud = 0.788, Material Factors = 0.609, Audit Methods = 0.664, Human Resources = 0.610, and Equipment Constraint Factors = 0.740 . The five constructs have an Average Variance Extracted (AVE) value ≥ 0.50. This means that the five constructs are categorized as valid.

Based on Table 3, cross loading value indicates good discriminant validity because the construct correlation value is higher than other constructs, for example the BP1 indicator = 0.891, higher than the other construct values, namely DPA = 0.050, FKpeng = 0.374, FM = 0.511, MA = 0.067, HR = 0.102, Fkper = 0.095, meaning that all the constructs are categorized as valid.

Based on Table 4, discriminant validity evaluation using Fornell-Larcker Criterion analysis. From the criteria, it can be evaluated that the root AVE of Implementation Costs = 0.890, Audit Probity Impact = 0.876, Procurement Fraud = 0.887, Material Factors = 0.780, Audit Methods = 0.815, Human Resources = 0.781, and Equipment Constraint Factor = 0.860, meaning that the AVE value for each construct is higher than the other variables.

Table 3. Cross Loadings

	BP	DPA	FKpeng	FM	MA	SDM	Fkper
BP1	0.891	0.050	0.374	0.511	0.067	0.102	0.095
BP2	0.890	0.050	0.258	0.276	0.144	-0.051	0.198
DPA1	0.086	0.806	0.318	0.277	0.392	0.138	0.443
DPA2	0.082	0.902	0.368	0.429	0.105	0.066	0.551
DPA3	0.049	0.870	0.375	0.387	0.250	0.271	0.466
DPA4	0.064	0.901	0.340	0.416	0.266	0.119	0.437
DPA5	-0.029	0.890	0.254	0.405	0.201	0.026	0.535
DPA6	0.048	0.881	0.297	0.296	0.195	0.049	0.555
FKPeng1	0.354	0.389	0.890	0.543	0.259	0.264	0.298
FKPeng2	0.268	0.369	0.918	0.536	0.229	0.234	0.268
FKPeng3	0.370	0.280	0.878	0.605	0.157	0.271	0.233
FKPeng4	0.307	0.214	0.833	0.476	0.269	0.211	0.207
FKPeng5	0.290	0.341	0.916	0.513	0.248	0.289	0.301
FKPer1	0.208	0.476	0.341	0.314	0.383	0.198	0.882
FKPer2	0.247	0.425	0.282	0.380	0.371	0.245	0.863
FKPer3	0.001	0.551	0.167	0.273	0.246	0.184	0.835
FM1	0.399	0.259	0.564	0.815	0.208	0.080	0.248
FM2	0.515	0.271	0.510	0.782	0.022	0.022	0.190
FM3	0.187	0.345	0.358	0.724	0.273	0.153	0.345
FM4	0.327	0.401	0.472	0.797	0.105	0.088	0.331
MA2	0.143	0.209	0.232	0.110	0.798	0.388	0.365
MA4	0.128	0.241	0.230	0.226	0.856	0.369	0.348
MA5	0.002	0.184	0.171	0.136	0.790	0.309	0.204
SDM1	-0.107	0.024	0.054	-0.029	0.335	0.678	0.193
SDM2	-0.061	0.082	0.088	0.053	0.377	0.763	0.197
SDM4	0.101	0.131	0.364	0.145	0.354	0.887	0.200

Table 4. Fornell-Larcker Criterion

	BP	DPA	FKpeng	FM	MA	SDM	Fkper
Cost of implementation	0.890						
Probity audit impact	0.056	0.876					
Procurement fraud	0.355	0.371	0.887				
Material	0.442	0.424	0.602	0.780			
Audit method	0.118	0.261	0.261	0.198	0.815		
Human resources	0.029	0.125	0.288	0.116	0.438	0.781	
Equipment constraint	0.164	0.570	0.300	0.370	0.381	0.240	0.860

Table 5. Heterotrait-Monotrait Ratio (HTMT)

	BP	DPA	Kpeng	FM	MA	SDM	Kper
Cost of implementation							
Probity audit impact	0.083						
Procurement fraud	0.431	0.383					
Material	0.597	0.470	0.709				
Audit method	0.206	0.317	0.310	0.258			
Human resources	0.180	0.142	0.252	0.149	0.589		
Equipment constraint	0.259	0.637	0.342	0.445	0.484	0.310	

Next, based on Table 5, discriminant validity evaluation used Heterotrait-Monotrait Ratio (HTMT) analysis. From the criteria, it can be evaluated that the values in the HTMT table are Audit Probity Impact = 0.083, Procurement Fraud = 0.383, Material Factor = 0.709, Audit Method = 0.258, Human Resources = 0.589, and Equipment Constraint Factor = 0.310. The output value for this HTMT is required to be below 0.9, meaning that the HTMT value above shows good discriminant validity. In SEM-PLS, the construct validity test stage aims to look at the value of composite reliability. The norm that is often used to test reliability is that composite reliability must be above 0.70.

Table 6. Construct Reliability and Validity

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Cost of implementation	0.739	0.739	0.884	0.793
Probity audit impact	0.939	0.942	0.952	0.767
Procurement fraud	0.933	0.955	0.949	0.788
Material	0.789	0.799	0.861	0.609
Audit method	0.749	0.761	0.856	0.664
Human resources	0.740	0.829	0.823	0.610
Equipment constraint	0.826	0.833	0.895	0.740

Based on Table 6, composite reliability output results for Implementation Costs = 0.884, Audit Probity Impact = 0.952, Procurement Fraud = 0.949, Material Factors = 0.861, Audit Methods = 0.856, Human Resources = 0.823, and Equipment Constraint Factors = 0.895, all composite reliability values are in above 0.70, meaning that all constructs have good or reliable reliability. After testing the outer model, the next stage is evaluating the measurement model or inner model. The inner model is a model that connects latent variables. Based on the path coefficient value to examine how great the influence is between the latent variables using bootstrapping calculations (Hamid and Anwar, 2019) by evaluating the R-square and significant values. The R-square value is categorized as strong if it is more than 0.67, moderate if it is more than 0.33 but lower than 0.67, and weak if it is more than 0.19 but lower than 0.33.

Table 7. R-square Quality Criteria

	R Square	R Square Adjusted
Probity audit impact	0.402	0.364
Equipment constraints	0.138	0.127

Based on the output of the analysis using the bootstrapping method, the R-square value for the probity audit impact variable is 0.402 and the procurement fraud variable is 0.138 so that it can be concluded that the R-square value for the probity audit impact variable is 0.402, meaning that the variability in the impact of audit probity can be explained by the variables Implementation Costs, Equipment Constraint Factors, Material Factors, Audit Methods, and Human Resources in the model of 40.2%, included in the moderate category. Then, the R-square value of the procurement fraud variable is 0.138, meaning procurement fraud, which can be explained by the Implementation Cost variables, Equipment Constraint Factors, Material Factors, Audit Methods, and Human Resources in the model is 13.8%, and is included in the weak category.

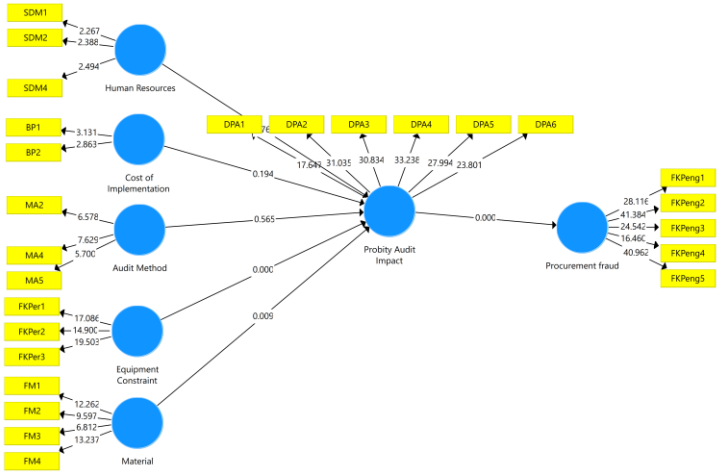

Figure 3. Research path diagram

Figure 3 is an image of the results of the Bootstrapping process with Path Coefficients and t-values in the inner model and R-square values in the construct. More details can be seen in Table 8.

Table 8. Path Coefficients

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T-Statistics (|O/STDEV|)	P-Values
Implementation Costs -> Probity Audit Impact	-0.167	-0.133	0.131	1.271	0.204
Probity Audit -> Procurement Fraud	0.371	0.383	0.089	4.186	0.000
Material -> Probity Audit Impact	0.318	0.272	0.121	2.616	0.009
Audit Method -> Probity Audit Impact	0.060	0.090	0.101	0.592	0.554
Human Resources -> Probity Audit Impact	-0.045	-0.011	0.148	0.305	0.761
Equipment Constraint-> Probity Audit Impact	0.468	0.476	0.103	4.546	0.000

Next, a hypothesis test was carried out by evaluating the path coefficient criteria and R-square value, which had been carried out by the researcher. Based on the output of table mentioned above, it can be concluded that the impact of probability audit has a significant positive influence on procurement fraud as indicated by a parameter coefficient of 0.371. The significant value, namely 0.000, is smaller than the alpha level of 5%. This is also indicated by the T-statistic value of 4.186, which is greater than 1.96 (t-table). So, it can be concluded that the impact of conducting a probity audit has a positive and significant influence on preventing fraud in the procurement of goods/services, thus H1 can be accepted.

Then, material factors also have a significant positive influence on the impact of audit probability as indicated by a parameter coefficient of 0.318 and a significant value of 0.009, which is smaller than the alpha level of 5%. This is also indicated by the t-statistic value of 2.616, which is greater than 1.96 (t-table). Then, the equipment factor also has a significant positive influence on the impact of audit probability as indicated by a parameter coefficient of 0.468 and a significant value of 0.000, which is smaller than the alpha level of 5%. This is also indicated by the t-statistic value of 4.546 which is greater than 1.989 (t-table). Then, the implementation cost variable has an insignificant negative influence on the audit probability impact as indicated by a parameter coefficient of -0.167 and a significant value of 0.204, which is greater than the alpha level of 5%. This is also indicated by the t-statistic value of 1.271, which is smaller than 1.96 (t-table).

Then, the audit method variable has a positive and insignificant influence on the impact of audit probability as indicated by a parameter coefficient of 0.060 and a significant value of 0.554, which is greater than the alpha level of 5%. This is also indicated by the t-statistic value of 0.592 which is smaller than 1.96 (t-table). The human resource variable has an insignificant negative influence on the impact of audit probability as indicated by a parameter coefficient of -0.045 and a significant value of 0.761, which is greater than the alpha level of 5%. This is also indicated by the t-statistic value of 0.305 which is smaller than 1.96 (t-table).

3.2. Discussion

The inner model analysis show that the impact of the probability audit has a significant positive influence on procurement fraud as indicated by a parameter coefficient of 0.371. The significant value, namely 0.000, is smaller than the alpha level of 5%. This is also indicated by the t-statistic value of 4.186, which is greater than 1.96 (t-table). Therefore, it can be concluded that the results of this research are in line with the initial hypothesis, that the impact of implementing probity audits has a positive and significant influence on preventing fraud in the procurement of goods/services. Thus, H1 can be accepted, and it can also be concluded that the better the implementation of probity audits, the better it will be, particularly towards preventing fraud in the procurement of goods/services. Therefore, the impact of implementing a probity audit on preventing fraud is categorized as moderate.

Material factors also have a significant positive influence on the impact of audit probability as indicated by a parameter coefficient of 0.318 and a significant value of 0.009, which is smaller than the alpha level of 5%. This is also indicated by the t-statistic value of 2.616, which is greater than 1.96 (t-table). So, it can be concluded that material factors, such as contract documents that comply with procurement document standards, self-estimated prices, internal policies related to probity audit SOPs, and better probity audit reports will have an impact on the implementation of good probity audits as well. The results in this research are relevant to the results obtained from

previous research conducted by Samsu Rijal and Sofyan Bachmid, who explained that these variables are very important to be concerned in implementing a Probity Audit, such as preparing the HPS not in line with the provisions, and Procurement Documents not complying with procurement document standards (Rijal et al., 2022).

Equipment factor also has a significant positive influence on the impact of audit probability as indicated by a parameter coefficient of .468 and a significant value of 0.000, which is smaller than the alpha level of 5%. This is also indicated by the t-statistic value of 4.546, which is greater than 1.989 (t-table). Thus, it can be concluded that things such as adequate equipment in implementing a good probity audit will have an impact on the implementation of a better probity audit as well. The results in this research are also relevant to the results obtained from previous research conducted by Samsu Rijal and Sofyan Bachmid, which explained that these variables are very important to apply in the implementation of a Probity Audit, such as the availability and existence of supporting equipment in the implementation of a probity audit (Rijal et al., 2022).

Then, the implementation cost factor has an insignificant negative influence on the impact of audit probability as indicated by a parameter coefficient of -0.167 and a significant value of 0.204, which is greater than the alpha level of 5%. This is also shown by the T-statistic value of 1.271 which is smaller than 1.96 (t-table). The results in this research are not relevant to the results obtained from previous research conducted by Samsu Rijal and Sofyan Bachmid who explained that the implementation cost variable is very important to be concerned in carrying out a probity audit for the procurement of goods/services. This may happen because the DKI Jakarta Provincial Inspectorate has allocate sufficient budget for the implementation of the Probity Audit and pay close attention to the cost aspect. Then, the audit method has a positive and insignificant influence on the impact of audit probability as indicated by a parameter coefficient of 0.060 and a significant value of 0.554, which is greater than the alpha level of 5%. This is also indicated by the t-statistic value of 0.592, which is smaller than 1.96 (t-table). The results in this research are not relevant to the results obtained from previous research conducted by Samsu Rijal and Sofyan Bachmid who explained that the audit method variable is very important to be concerned in implementing a probability audit of procurement of goods/services. This may happen because the DKI Jakarta Provincial Inspectorate has implementing and enacting Standard Operating Procedures (SOP) regarding Audits with Specific Objectives number 204/HK.00.03 dated 02 April 2024.

Then, the human resource variable has an insignificant negative influence on the impact of audit probability as indicated by a parameter coefficient of -0.045 and a significant value of 0.761, greater than the alpha level of 5%. This is also indicated by the t-statistic value of 0.305, which is smaller than 1.96 (t-table). The results in this research are not relevant to the results obtained from previous research conducted by Samsu Rijal and Sofyan Bachmid who explained that human resource variables are very important to be concerned in implementing a probability audit of procurement of goods/services. This may happen because the DKI Jakarta Provincial Inspectorate has provided training and certification relevant to the objectives of Probity Audit, namely integrity, uprightness and honesty to Auditors and Supervisors of the Implementation of Regional Government Affairs (PPUPD) within the DKI Jakarta Provincial Inspectorate.

4. Conclusion

There are several factors that support and hinder the effectiveness of implementing probity audits in the procurement of goods and services with current conditions within the DKI Jakarta Provincial Inspectorate. The supporting factors include the available implementation budget, experienced and capable human resources in conducting probity audits, as well as availability of supporting equipment that can be adequate for carrying out a probability audit. Otherwise, the inhibiting factor is that there are still many fraudulent practices that occur in the process of procuring goods/services. This can be an input for stakeholders to carry out a probability audit starting from the planning stage, continuing at the implementation stage, and at the time of handing over the work. The impact of implementing probity audit on preventing fraud in the procurement of goods and services is very positive. Probity audit can prevent fraud and become a tool for an early warning mechanism in the procurement of goods/services.

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