



The Influence Of Investigative Experience And Investigative Capability On The Implementation Of The BPKP Aceh Investigative Audit

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ABSTRACT

The purpose of this research is to determine the influence of investigative audit experience and the auditor's investigative abilities simultaneously on the implementation of investigative audits at the Aceh Representative Office of the Financial and Development Supervisory Agency (BPKP). This research uses multiple linear regression analysis methods with the help of the SPSS version 25 program. The data processed is data obtained from distributing questionnaires to 30 investigative auditors. The research results show that simultaneously the investigative audit experience and the auditor's investigative abilities influence the implementation of the investigative audit. Furthermore, the results of partial hypothesis testing show that the investigative audit experience and the auditor's investigative abilities each partially influence the effectiveness of implementing investigative audit procedures in proving fraud.

INTRODUCTION

In this era of increasingly sophisticated and modern electronic devices, there are more and more cases of fraud in society. Fraud cases occurring in government institutions are starting to be detected and uncovered thanks to the active role of auditors, both internal and external auditors. Therefore, it is necessary to have an internal auditor whose duties, functions and authority can play a role in designing and implementing internal audits and internal controls in government institutions so that they can detect and prevent fraud. To be able to detect and prevent fraud, internal auditors must have sufficient ability and experience in indicating fraud.

One of the internal auditors in government institutions or what is called the Government Internal Audit Apparatus (APIP) is the Financial and Development Supervisory Agency (BPKP). Based on Presidential Regulation Number 192 of 2014 concerning the Financial and Development Supervisory Agency (BPKP), it is stated that one of the functions of the BPKP is to

carry out investigative audits on cases of irregularities that are indicated to be detrimental to state/regional finances and efforts to prevent corruption.

According to Financial and Development Supervisory Agency Regulation Number 17 of 2017 concerning Guidelines for Management of Investigation Sector Activities, it is explained that an investigative audit is the process of searching, finding, collecting, and analyzing and evaluating evidence systematically by a competent and independent party to reveal actual facts or events regarding indications of criminal acts of corruption and/or other specific purposes in accordance with applicable regulations.

An investigative audit is an audit carried out using an investigative approach, meaning an audit carried out using the skills of an investigator. Investigative audits are more intuitive in nature and therefore the auditor's skills will depend greatly on accuracy in determining the thought flow of the perpetrator of the deviation and applying it in the field. Carrying out an investigative audit is a combination of accounting and auditing skills as well as knowledge in the fields of law, investigation, psychology, criminology and communication. Therefore, investigative audits should be carried out by people who have the ability and experience in carrying out investigative audits. Auditors who do not have the skills and experience must receive guidance from other auditors who have investigative audit experience and expertise. In particular, auditors who will carry out investigative audits must also have sufficient understanding of the legal provisions relating to matters to be audited and those relating to the disclosure of crimes, for example the Criminal Procedure Code or KUHP. Meanwhile, the auditor's experience will be formed when he encounters problems in carrying out his duties, so that his knowledge will increase.

During the last three years, namely 2020 to 2022, representatives of BPKP Aceh have carried out five investigative audit assignments. There are six team leaders in this field, but the investigative audit is only carried out by two team leaders. Even though the Aceh BPKP representatives have many auditors, the auditors who are considered to have very limited ability and experience in the field of Investigation. The team leaders are people who are considered to have above average abilities and experience. This is of course a separate consideration by simply assigning the two auditors to be team leaders for investigative audit assignments, namely in order to obtain perfect output from investigative audits and reduce the risk of lawsuits in the future.

Based on this phenomenon, the author is interested in discussing this issue in more depth, which was made in the form of research with the title: "The Influence of Investigative Audit Experience and Auditor's Investigative Ability on the Implementation of Investigative Audits at BPKP Aceh."

LITERATURE REVIEW

Understanding Auditing

Auditing in a broad sense means evaluation of an organization, system, process or product. This audit is carried out by a competent, objective and impartial party, called an auditor. Apart from that, Mulyadi (2014:9) explains that audit is a systematic process for obtaining and evaluating evidence objectively regarding statements about economic activities and events, with the aim of determining the level of conformity between these statements and predetermined criteria, as well as delivery of results to interested users.

Auditing Objectives

According to SA 200 IAPI, (2019), the purpose of an audit is to increase the level of confidence of the intended users of financial statements. This is achieved through the statement of an opinion by the auditor on whether the financial statements are prepared, in all material respects, in accordance with an applicable financial reporting framework. In this general purpose

framework, the opinion is about whether the financial statements are presented fairly, in all material respects, in accordance with the framework. An audit conducted in accordance with ISAs and relevant ethical requirements allows the auditor to formulate an opinion.

Audit Type

According to Mulyadi (2014:30-32) auditing is classified into three, namely:

1) Financial Statement Audit

A financial statement audit is an audit carried out by an independent auditor on the financial statements presented by his client to express an opinion regarding the fairness of the financial statements. In this financial report audit, the independent auditor assesses the fairness of the financial statements on the basis of their conformity with generally accepted accounting principles.

2) Compliance Audit

A compliance audit is an audit whose aim is to determine whether the auditee complies with certain conditions or regulations. The results of compliance audits are generally reported to the authorities who make the criteria. Compliance audits are often found in government.

3) Operational Audit

Operational audit is a systematic review of an organization's activities, or parts thereof, in relation to specific objectives. The party that requires an operational audit is management or a third party. The results of operational audits are submitted to the party requesting the audit.

Investigative Audit

Definition of investigative audit explained in the Regulation of the Minister of State for Administrative Reform Number PER/05/M.PAN/03/2008 concerning Audit Standards for Government Internal Oversight Apparatus, Investigative Audit is the process of searching, finding and collecting evidences systematically with the aim of revealing whether or not an act occurred and the perpetrator in order to take further legal action. According to Financial and Development Supervisory Agency Regulation Number 17 of 2017 concerning Guidelines for Management of Investigation Activities, an investigative audit is the process of searching, finding, collecting, and systematically analyzing and evaluating evidence by a competent and independent party.

Implementation of Investigative Audits

Wahono (2011:6) explains that investigative audits can be carried out reactively or proactively, with the following explanation:

1) Reactive Investigative Audit

An investigative audit is said to be reactive if the auditor carries out the audit after receiving or obtaining information from other parties regarding possible acts of fraud and crime. Reactive investigative audits are generally carried out after the auditor receives or obtains information from various sources of information, for example from other auditors who carry out regular audits, from public complaints, or because of a request from law enforcement officials.

2) Proactive Investigative Audit

An investigative audit is said to be proactive if the auditor actively collects information and analyzes this information to find possible acts of fraud and crime before carrying out an investigative audit. Auditors actively search for, collect information and analyze the information obtained to find possible fraud and crimes. Proactive audits can find possible fraud and crime early before the condition develops into greater fraud or crime.

Procedures for Implementing Investigative Audits

Wahono and Sugeng (2011:7) explain that there are four mechanisms for conducting investigative audits, namely:

- 1) Collect data and information and analyze any indications of corruption;
- 2) Develop crime hypotheses and plan audits;
- 3) Carry out an audit to collect evidence that supports the hypothesis;
- 4) Preparation of audit results reports. After completing the audit, the audit team leader prepares an investigative audit report.

Auditor's Investigative Experience

Mulyadi (2014:24) states that an auditor must have experience in audit activities, formal education and work experience. (Asih, 2006:26) states that auditor experience is experience in conducting financial report audits both in terms of length of time, number of assignments and types of companies that have been handled. Suraida (2015:119) found that the more experience, the more auditors can produce various kinds of conjectures in explaining audit findings. An experienced auditor will have self-confidence because he feels confident that the decisions he makes are the best based on the experience he has gained.

Investigative Auditor Ability

According to Trinanda (2016), an auditor's ability to detect fraud is an auditor's skill or expertise in detecting whether there is fraud in financial reports. The auditor's ability to reveal fraud can be measured by two indicators, namely knowledge about fraud and ability to disclose fraud. Based on the explanation above, the Investigative Auditor's ability is the auditor's ability to detect fraud to explain irregularities in the presentation of financial reports and in the implementation of activities by identifying and proving fraud when conducting an investigation.

METHODS

This type of research is quantitative research, namely methods for testing certain theories by examining the relationships between variables. These variables are measured so that data consisting of numbers can be analyzed based on statistical procedures (Creswell, 2012: 5). The data analysis technique used in this research is multiple linear regression. When analyzing data, researchers used statistical product and service solutions (SPSS) version 25.0.

The data analysis can be formulated with the equation:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

Information:

Y	= Implementation of Investigative Audits
α	= Constant.
β_1 & β_2	= Regression coefficient.
X1	= Auditor's Investigative Experience (X1)
X2	= Auditor's Investigative Ability (X2)
e	= Error Term

This research uses a census method where all elements of the population are investigated one by one. The population in this research are auditors who have experience in the field of investigations. This population can be seen in Table 1 below:

Table 1 Research Population

No	Criteria	Amount
1	Number of Aceh Representative BPKP Auditors	80
2	Reduction criteria: Auditors who have no experience in the field of investigations	(50)
Total Observation Population		30

RESULTS

Hypothesis Testing Results

Hypothesis testing in this research was carried out using multiple linear regression analysis. The following are the results of multiple linear regression analysis which are presented in the table below:

Tabel 2 Results of Multiple Linear Regression Analysis
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
(Constant)	17,713	8,258		2,145	,041
Investigative Experience (X1)	Auditor ,206	,172	,223	1,198	,241
Auditor's Investigative Ability (X2)	,386	,182	,393	2,115	,044

a. Dependent Variable: Implementation of Investigative Audit (Y)

Source : PSS V.25 ProcessedS Results, 2023

From the results of multiple linear regression analysis in Table 2, the regression equation is as follows:

$$Y = \alpha + \beta_1.X_1 + \beta_2.X_2 + e$$

$$Y = 17,713 + 0,206X_1 + 0,386X_2 + e$$

Based on the results of the linear regression equation, it can be seen that the beta coefficient (β) value of the investigative auditor's experience and the investigative auditor's ability simultaneously influence the effectiveness of implementing investigative audit procedures in proving fraud, respectively, at 0.206 and 0.386. These values show that $0.386 \neq 0$ and $0.206 \neq 0$. This means that all beta coefficient values are not equal to zero (β_1 and $\beta_2 \neq 0$), which means that the auditor's investigative experience and the auditor's investigative abilities have a positive effect on the implementation of the investigative audit. The results of the determination test from this research can be seen in the following table:

Table 3 Coefficient of Determination Test Results

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,539 ^a	,290	,238	3,28233

a. Predictors: (Constant), Investigative Auditor Experience (X2), Investigative Auditor Ability (X1)

Source : SPSS V.25 Processed Results, 2023

Based on Table 3, it is found that the R Square value is 0.290 or 29%. Which means that the percentage influence of the variables Investigative Auditor Ability and Investigative Auditor Experience) on the effectiveness of implementing audit procedures in proving fraud is 29%. Meanwhile, the remaining 71% is influenced or explained by other variables not included in this research model.

DISCUSSION

The Influence of Investigative Audit Experience and Auditor's Investigative Ability on the Effectiveness of Investigative Audit Implementation

Based on the results of statistical tests, it shows that all beta coefficient values are not equal to zero (β_1 and $\beta_2 \neq 0$), which means that the ability of the investigative auditor and the experience of the investigative auditor simultaneously influence the effectiveness of implementing investigative audit procedures in proving fraud at the Aceh BPKP Representative. Theory The auditor's ability to detect fraud is closely related to the auditor's experience. This is because with the flying hours that an auditor has, the auditor is increasingly able to detect fraud by knowing the indicators such as the risk of fraud and symptoms of fraud (Karyono, 2013: 95). So it can be concluded that the ability of the investigative auditor and the experience of the investigative auditor support each other in increasing the effectiveness of implementing investigative audit procedures in proving fraud.

The Influence of Investigative Audit Experience on the Implementation of Investigative Audit Procedures

Berdasarkan Based on the results of statistical tests, it shows that the beta coefficient value of investigative audit experience is not equal to zero ($\beta_2 \neq 0$), which means that investigative audit experience has a partial effect on the implementation of investigative audits at BPKP Aceh Representatives. The investigative audit experience of the Aceh BPKP Representative has an influence on the implementation of investigative audits in proving fraud, this shows that the auditor's experience will increase due to frequently carrying out audit tasks so that the more experience they have will make it easier to select information or evidence that is relevant to the case being handled. Besides that, the more experience, the more professional the auditor will be in detecting and analyzing problems because an investigative auditor is required to be able to prove whether or not an act of fraud exists. Suraida (2015:119) found that the more experience, the more auditors can produce various kinds of conjectures in explaining audit findings. An experienced auditor will have self-confidence because he feels confident that the decisions he makes are the best based on the experience he has gained.

The Influence of the Auditor's Investigative Ability on the Implementation of Investigative Audits

Based on the results of statistical tests, it shows that the beta coefficient value of the auditor's investigative ability is not equal to zero ($\beta_1 \neq 0$), which means that the auditor's investigative ability partially influences the implementation of investigative audit procedures at the Aceh BPKP Representative. The investigative abilities of auditors at the Aceh BPKP Representative have an influence on the implementation of audit procedures, this shows that auditors must have abilities such as understanding standard operating procedures (SOP) for investigative audits so that audit implementation is more focused and reduces the risk of errors occurring. Investigative auditors are also required to know and understand the laws and regulations relating to the cases handled, especially the law on eradicating criminal acts of corruption.

CONCLUSION

Based on the results of hypothesis testing which was tested using multiple linear regression tests, it can be concluded as follows:

1. The ability of the investigative auditor and the experience of the investigative auditor simultaneously influence the effectiveness of implementing audit procedures in proving fraud.
2. The investigative auditor's ability partially influences the implementation of audit procedures in proving fraud.
3. The experience of investigative auditors influences the implementation of audit procedures in proving fraud.

SUGGESTION

The results of this research have several limitations, including that in this research the measurement of the effectiveness of implementing audit procedures is only based on the ability of the investigative auditor and the experience of the investigative auditor. Apart from that, the R-Square value obtained is still relatively low, which indicates that there is still the influence of other factors that can influence it.

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