

Perceptions of the Effectiveness of Corruption Prevention and Detection Methods in the Public Sector

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ABSTRACT

This study examines and analyses on perception differences between the official and staff at the local government in the city and regency of Semarang about the methods effectiveness for preventing and detecting corruption. The instrument is questionnaires which were distributed to 150 samples that consist of 76 officials and 74 staffs. The data are typically ordinal that were measured by Likert scale and analyzed using independent sample t test technique. The research result shows: (1) there is significant difference between officials and staffs on the methods effectiveness for preventing corruption; (2) there is significant difference between officials and staffs on the methods effectiveness for detecting corruption. Based on the research conclusions, it could recommended some advices are as follows: (1) to the local government in the city and regency of Semarang: performing vulnerability and risk analysis on fraud and corruption; (2) to the inspectorate institution: performing education and training for the auditors, and performing retrospective and prospective forensic data analysis.

1. Introduction

Corruption in Indonesia has been going on for a long time and has resulted in a huge loss of value to state finances. Corruption in Indonesia has been going on for generations, and Indonesia has become one of the most corrupt countries in the world. Based on existing data in 2014, Indonesia was ranked 107th with Indeks Persepsi Korupsi (IPK) = 34. Since two years in a row, Indonesia's IPK has risen to 36 in 2015, and then in 2016 to 37. In Indonesia, the increase in IPK has been very slow due to corruption that occurs in Indonesia. It is included in the category that is difficult to control (Prabowo & Cooper, 2016).

One of the steps that can be taken as a form of intervention in eradicating corruption in Indonesia is to prevent and detect corruption before it occurs. A Prevention and detection of corruption requires an effective step that can be implemented by internal and external auditors or by members of the State Civil Apparatu Bierstaker, *et al.*, (2006) in Othman,*et al.*, (2015). Efforts made to combat corruption can consist of three main activities, namely: (1) constantly improving public services, namely by enforcing the law or the rule of law; (2)

building integrity by promoting accountability and transparency; and (3) building an anti-corruption prevention, attitude, behavior and capacity (Langseth, 1999).

In Indonesia, several cases of corruption still occur despite the existence of a prevention and detection system by the government. The cases that occurred included the burglary of the regional treasury in the city of Semarang which resulted in regional financial losses reaching IDR 26,700,000,000. The suspect cooperated with unscrupulous private bank employees. In addition, there was a corruption case related to the Semarang City green open space management program in which the suspect in this corruption case was the former Head of the Gardening Division of the Sanitation and Landscaping Service of the City of Semarang and Treasurer of Assistant Expenditures. According to the Central Java BPKP audit findings, state losses due to this corruption case can reach IDR 1,261,000,000.

The regional government of Semarang Regency also experienced a corruption case, namely the alleged corruption in the construction of the Tegal Waton horse racetrack in Semarang Regency. In this case, the Head of the Building and Spatial Planning Division of the Public Works Office of Semarang Regency was involved and the state suffered an estimated loss of up to IDR 1,700,000,000. There are many ways that can be done in order to prevent and detect acts of corruption. Various methods of preventing and detecting corruption are intended to reduce the risk of criminal acts of corruption which are increasingly rife in various circles. This method is an attempt to minimize the opportunity for someone to commit acts of fraud in the form of acts of corruption. With this prevention and detection method, it is hoped that it will become a means of supervision for members of the State Civil Apparatus in carrying out their duties and responsibilities at work. Research on the perceptions of internal auditors and external auditors on the effectiveness of methods of detecting and preventing financial fraud committed by Sofia (2014) which this study resulted in a conclusion that as a whole there are no differences in perceptions about the effectiveness of methods for detecting and preventing acts of financial fraud, but there are differences regarding the methods most often used by both internal and external auditors. The samples used in this study were 100 external auditors from the big four public accounting firms in Jakarta and internal auditors at telecommunication companies.

Research was also conducted regarding fraud detection and prevention methods in the public sector in Malaysia conducted by Othman, et al., (2015) who examined the perceptions of accountants and internal auditors regarding the effectiveness of fraud detection and prevention methods in the Malaysian public sector. This research shows that conducting operational audits, improving the function of the audit committee, reviewing and improving internal controls, reviewing cash, implementing policies on reporting fraud, employee rotation

are some of the most effective mechanisms for detecting and preventing fraud that occurs in the sector. Malaysian public. In this study, suggestions that can be given are the Malaysian government to provide more hotline services as a medium for fraudulent acts, as well as improve whistle blowing policies and build a forensic accounting department in the public sector to improve fraud prevention mechanisms in the public sector. Based on the thoughts as explained above, it is important to carry out research that examines and analyses "Perceptions of State Civil Apparatus on the Effectiveness of Corruption Prevention and Detection Methods in the Public Sector".

2. Bibliography Review

2.1 Theoretical Studies

2.1.1 Theory of Perception

Perception can be defined as an individual's ability to observe, differentiate (sort and classify) and organize a stimulus/stimulus that comes from outside that is received by the five senses, then interpreted based on a certain cognitive structure/scheme so that a meaningful impression/impression can be formed. Meanwhile, perception according to Robins (1999: 124) is a process in which an individual through a mental activity differentiates and organizes a stimulus that is then received into a sensory impression or sensation that has meaning over the object contained in his external environment. The perception of each individual can vary even if the object of stimulation is the same. This difference arises due to a difference that occurs in the cognitive structure / scheme that has been formed (Alvare et al., 2012). This difference in perception can also occur in each member of the ASN regarding what is rated as "effective" or what is rated "Ineffective" related to the effectiveness of corruption prevention and detection methods. This difference occurs from the difference in cognitive structures/schemes formed in each ASN.

The discussion of the effectiveness of corruption prevention and detection methods raises many assumptions about the logical relationship between methods and their implications and consequences. There are various methods that can be applied, including whistleblowing and red flag policy methods. These two methods when applied will generally cause two things, namely: (1) Fear of being reported; and (2) Fear of being detected. This fear will cause psychological pressure which will later be able to suppress and control the tendency of ASN members to commit an act of corruption. The emergence of this fear among ASN members is an intermediate result of the application of a method, meanwhile, the actual results can be assessed and measured from a number of parameter or indicators, namely: (1) the number of corruption cases that can be detected; (2) the number of preventable corruption cases; (3)

Increased Corruption Perception Index. Stephen P. Robins (2013) also states that there are 3 factors that can influence the formation of a perception in an individual. These factors include: Individual Characteristics, Objects/targets of perception, and Situation.

2.1.2 Prevention and detection of corruption

Prevention and detection of corruption fraud is an effort made to minimize the risk of corruption. This prevention and detection effort is a proactive way of addressing factors that can encourage individuals to commit acts of corruption. Prevention and detection of corruption fraud is a more effective way, namely in reducing the risk of corruption. Efforts that can be made by an organization or institution are by implementing preventive measures and detecting the occurrence of corruption to prevent greater losses that can result from these actions. Imbelman, et al., (2014: 433), stated that there are efforts to prevent corruption which consists of two main factors, namely:

- Creating a culture of honesty, openness, and support
- Creating a culture of honesty, openness, and providing support is an activity that has the aim of reducing the occurrence of fraud in the internal environment of an entity or organization
- Eliminating the opportunity for cheating
There are 5 methods that can be done in eliminating opportunities that can trigger fraud, namely:
 - Good internal Control System
 - Reduce cooperation between employees and other parties and notify suppliers and contractors regarding employee policies
 - Supervising employees and having a whistle blowing system
 - Creating and setting legal expectations
 - Always conduct fraud audits proactively

2.1.3 Corruption

According to Tuanakotta (2014:226) corruption is an act of abuse of office in the government sector for personal gain. Such defined corruption may include, for example, unauthorized sale of State wealth by officials, kickbacks in procurement in the government sector, bribery, and "theft" of government funds. This act of corruption is a reflection of the legal, economic, cultural, and political institutions of a State.

The definition of corruption according to Law No.31 of 1999 is any person who intentionally or unlawfully commits acts that are aimed at enriching themselves or others or a

corporation that can result in financial losses to the state or the country's economy. Meanwhile, the ACFE explains corruption, which is a wrong act which is carried out to obtain unauthorized benefits by involving the use of the influence of office to benefit the perpetrator or other people, either government officials or the rights of others. The types of corruption according to ACFE Indonesia (2016) are classified into 4 categories, namely:

Conflicts of interest (Konflik kepentingan)

A conflict of interest can occur when an employee, manager and executive of a company has a vested interest in the transaction, which can result in an unfavorable impact on the company. Conflicts of interest fall into three categories, namely, sales planning, purchasing plans and other plans.

Bribery (Suap)

Bribery is an offer, gift, acceptance or application for something with the aim of influencing decision makers in making business decisions. This is perhaps the most commonly associated with politics.

Illegal gratuities (Pemberian Ilegal)

Illegal giving is almost the same as bribery but illegal giving here is not to influence business decisions, it is just a game. The person who has the influence he exerts in negotiations or business deals. Prizes are awarded after the deal is completed.

Economic extortion

Extortion is economically opposed to bribery. The seller offers to give bribes or gifts to buyers who order products from the company.

2.1.4 Corruption Prevention and Detection Methods

Efforts to prevent and detect corruption are not easy to do. In addition to not being easily detected, corruption can also occur in various forms and ways that are growing. Effective fraud prevention and detection methods can reduce the chances of corruption. Corruption can be detected and prevented not only by internal auditors, requiring cooperation from auditees through good internal control and awareness of corruption in related organizations. Prevention and detection of fraud in this case corruption is the responsibility of management, institutional leaders and also other authorities who have an interest in achieving the goals of an organization / institution. In addition, awareness to detect and prevent corruption by the State Civil Apparatus is also very helpful for organizations to realize good governance. One of the important elements in detecting corruption is the ability to recognize and correctly identify potential fraud. The existence of unusual or awkward conditions can be an indication of corruption. These indications are commonly referred to as red flags. Indications of red flags do

not mean that there has been fraud, but these clues can be a concern so that we are aware that suspected people have the opportunity and are likely to commit corruption. The initial hint of corruption is usually indicated by the appearance of symptoms (symptoms). Corruption detection and prevention methods used according to Othman, et al., (2015) some of the methods used include:

- Company/organization code of conduct policy
- Review and improve internal controls
- Check employee history and quality
- Review employee employment contracts
- Conducting an audit of fraudulent acts
- The existence of a fraud reporting policy
- The existence of a hotline service to report fraud
- Whistleblowing Policy
- Conducting operational audits
- Increasing the role of the audit committee
- Utilization of forensic accountant expertise
- Conduct training on detection and prevention of fraud
- Training of the organization's code of conduct
- Licensing rules for suppliers/contractors
- Staff rotation policy
- Providing employee consultation programs
- Password protection
- Fraud protection using firewall methods
- Using protection against viruses
- Conducting audits continuously
- Use of digital analytics

2.2 Previous Research

Research on the perceptions of accountants and internal auditors on fraud detection and prevention methods in the Malaysian public sector Othman, et al, (2015). This study used a population sample consisting of accountants and internal auditors from the public sector in Malaysia. The results of this study show that improving the functions of the audit committee, reviewing and improving internal control, conducting operational audits, implementing

policies on reporting fraud actions, cash reviews, employee rotation are some of the most effective mechanisms to detect and prevent fraud that occurs in the public sector.

Legawa (2015) in his research on the inspectorate in Kulon Progo Regency, stated that in general the Regional Inspectorate has played a good role in preventing fraud in the procurement of goods/services of the Kulon Progo Regency local government, specifically for the procurement of goods/services with a large value and with a high risk prevention has not been carried out properly.

Another study was conducted by Wibowo (2016) with a sample of the research population of 70 Echelon II Units within the Head Office of the Ministry of Finance, with a data collection method using the questionnaire method. With the conclusion that the scope of the internal audit function in evaluating organizational governance and risk management has a positive and significant influence on the effectiveness of internal audit, while the results of the internal control evaluation do not significantly affect the effectiveness of internal audit.

Hypothesis

From the above discussion, the hypothesis can be derived as follows;

H1: There are differences in the perception of the State Civil Apparatus (ASN) between officials and staff on the effectiveness of corruption prevention methods in the public sector.

H2: There are differences in the perception of the State Civil Apparatus (ASN) between officials and staff on the effectiveness of corruption detection methods in the public sector.

3. Research Methodology

This research uses quantitative research methods. The approach in this study is through a survey approach by providing questionnaires to the State Civil Apparatus (ASN) in 24 services in the Semarang City government and 16 services in the Semarang Regency government. The population in this study consisted of 2753 State Civil Apparatus (ASN) both officials and staff who worked in 24 Semarang City government agencies and 2157 State Civil Apparatus (ASN) both officials and staff who worked in 16 Semarang Regency government agencies. The total number of the entire population is 4910 people. The population of ASNs subjected to the study was 4910 people ($N = 4910$) consisting of a mixture of structural officials and staff. The population of ASN in 24 offices in Semarang City is 2753 ($N_k = 2753$) people, while the population in 16 offices in Semarang Regency is 2157 people ($N_{kb} = 2157$). The minimum sample number can be calculated using the Slovin formula with an error rate of $(d) = 5\% = 0.05$.

The minimum number of samples in this study was 370 ASN people in the Semarang City Government and Semarang Regency offices. The proportion of each sample from Semarang City and Regency can be calculated as follows:

Table 1.
Proportion of Sample of Officials versus Staff in agencies in Semarang City and Regency Government

SUBSTANCE	CITY SEMARANG	REGENCY SEMARANG	TOTAL
Population	$N_k = 2753$ people	$N_{kb} = 2157$ people	$N = 4910$
Sample	$n_k = \frac{2753}{4910} \times 370$ = 207	$n_{kb} = \frac{2157}{4910} \times 370$ = 163	$n = 370$

Source: Primary Data processed, 2018

The operational definition in this study is for variable effectiveness of fraud prevention methods can be done by:

1. Creating a culture of honesty, openness, and support, which is measured using indicators:
 - a. Hiring honest people and providing fraud awareness training.
 - b. Creating a positive work environment The existence of support programs for employees
2. Eliminating the opportunity for *fraud*, which is measured using indicators:
 - a. Have a good control system
 - b. Supervising employees
 - c. Has a *whistleblowing* system
 - d. Creating legal expectations

The total number of instruments used to measure indicators in corruption prevention methods is 29 instruments, set forth in the form of statements in the questionnaire. The answers given by the respondents will be measured using the Likert scale. Meanwhile, the variable effectiveness of the corruption detection method is as follows:

1. Provide a complaint or *wistleblowing* channel system and encourage employees to report any suspicious activity seen, which is measured using indicators:
 - a. Provides *Wistleblowing* system
 - b. Provide telephone telephone lines or *hotline services* to report if there are indications of fraudulent actions.
2. Collecting various databases to look for unusual trends, numbers, relationships, or other anomalies that may indicate fraud, which is measured using technology to analyze and collect databases to find indications of fraud.

The total number of instruments used to measure indicators in the method of detecting corruption is 10 instruments, set forth in the form of statements in the questionnaire. The answers given by the respondents will be measured using the Likert scale. The detection and prevention methods that have been revealed through the question list are measured with a Likert scale with a 5-point Likert scale, namely 5 scores for Very Effective (SE), 4 scores for Effective (E), 3 scores for Moderately Effective (CE), 2 scores for Ineffective (TE), and 1 for Very Ineffective (STE).

Data from the results of the study were analyzed using descriptive data. Descriptive statistical analysis in this study is used to present data analysis with calculations that can be used to clarify the characteristics of the data. Hypothesis Test on using independent sample *t-test* analysis techniques. Independent sample *t-test* analysis according to Ghazali (2016: 56), has the aim of comparing the mean values of two groups that have no relationship with each other, whether they have the same mean value or not.

4. Results and Discussion

The results of the analysis of the size of the research data center tendency for structural officials and staff are as follows:

Table 2.

Distribution of Structural Officers' Opinions On Effectiveness of Prevention and Detection MethodsCorruption

Method	Effective	Quite Effective	Ineffective
Corruption Prevention	1.3%	43,4%	55.3%
Corruption Detection	0%	43 %	57%

Source: Primary data processed 2018

Table 3.

Distribution of Staff Opinions About Effectiveness of Prevention and Detection MethodsCorruption

Method	Effective	Quite Effective	Ineffective
Corruption Prevention	61%	39%	0%
Corruption Detection	51%	49%	0%

Source: Primary data processed 2018

Based on the results of the descriptive statistical test in table 2, it can be concluded that more than 50% of respondents' answers regarding the effectiveness of corruption prevention

and detection methods are centered on answer option 2, namely "Ineffective", and the rest are scattered on other answer options. After the *recoding* process is carried out, the respondent's opinion is concluded in 3 options, namely: Ineffective, Quite Effective, and Effective. Whereas in table 3 it can be concluded that the opinion of the respondent (staff) is centered on answer option 4, which is "Effective", and the rest is scattered on other answer options.

Table 4
Independent Sample t Test Results

		Levene's Test			t-test	
		F	Itself	T	df	Sig. (2-tailed)
Effectivenessv	Equal	0,128	0,721	-18,725	148	0,000
	variances assumed					
Corruption Prevention Methods	Equal			-18,705	146,317	0,000
	variances not assumed					
Effectivenessv	Equal	3,071	0,082	-16,433	148	0,000
	variances assumed					
Corruption Detection Methods	Equal			-16,395	143,380	0,000
	variances not assumed					

Source: Primary data processed, 2018

In table 4. it appears that: the value of p (sig.) for the variables of the effectiveness of corruption prevention methods and the effectiveness of corruption detection methods, either for equal variance assumed (if the similarity of variance is taken into account) or *equal variance not assumed* (similarity of variance is not taken into account) respectively are: p (Sig.) = 0.000 < 0.05 ; and p (Sig.) = 0.000 < 0.05. This causes Ho to be rejected and H₁ accepted, which means that there is a real difference between the official group and the staff group regarding his perception of the effectiveness of corruption prevention methods and the effectiveness of corruption detection methods.

In this study, the findings of the *independent sample t-test* results on the variable effectiveness of corruption prevention methods showed a value of p (Sig.) = 0.000 (< 0.05), which means that Ho was rejected and H₁ was accepted so that the conclusion could be drawn

"There are differences in perceptions between structural officials and staff about the effectiveness of corruption prevention methods". If confirmed by the results of descriptive statistical analysis, the difference is seen more clearly and consistently. The results stated that 55.3% of officials thought that the current corruption prevention methods were ineffective, 43.4% said they were effective enough, and only 1.3% thought they were effective. When compared to staff's opinion on the same method, it is known that 61% of staff say it is effective and the remaining 39% think it is quite effective.

The results of this descriptive analysis are consistent with the results of the t-difference test which states that there are significant differences between groups of officials and staff regarding the effectiveness of corruption prevention methods. Officials' perceptions of the ineffectiveness of corruption prevention methods will affect their attitudes and behavior towards corruption prevention. The perception of 55.3% of structural officials who stated that corruption prevention methods were ineffective could be formed because of the facts: (1) there has not been a single disclosure of preventable corruption cases; and (2) corruption and illegal levies continued despite internal and external controls. On the other hand, 43.4% of officials have the perception that corruption prevention methods are quite effective. Perception is quite effective the context is different from ineffective perception. If the perception is not effective in the number of corruption cases that have been successfully prevented that do not yet exist, then the context of the perception is quite effective is in the success of the BPK external auditors in increasing the number of LKLL and LKBUN who received Unqualified Status (WTP), and at the same time the reduction in the number of LKPDs that received Fair With Exception (WDP) status during the period 2015 – 2016. The number of WTP opinions rose from 65% to 84% and the number of WDP opinions fell from 30% to 9% (BPK RI, IHPS I - 2017). The results of the BPK audit indirectly illustrate the success of the Internal Control System (SPI) in preventing corruption. This finding of the CPC is the rational reason for officials who have the perception that the corruption prevention methods applied are "quite effective (43.4%)" or "effective (1.3%)".

Differences in perceptions that occur in groups of officials also occur in staff groups. The perception of staff groups is divided into two categories, namely: 61% of staff perceive that methods are effective, and another 39% perceive that methods are effective enough. Overall the perceptions of staff groups can be lumped into a common perception stating that corruption prevention methods are effective. The scheme underlying the formation of effective perceptions is based on the empirical fact of a simultaneous increase in the number of WTP opinions and a decrease in the number of WDP opinions. In the context of effective perception, there are similarities in cognitive schemes between groups of officials and groups of staff.

Differences occurred in 55.3% of the group of officials perceiving the method ineffective with the general perception of the staff group perceiving that the method was effective. Both groups have rational cognitive schemes but different perspectives and orientations in shaping their perceptions. The perspective and orientation of the 55.3% of the group of officials lies in the direct effect of the method on disclosing the number of corruption cases that have been successfully prevented, while the perspective and orientation of the staff group lies in the indirect effect of the method on corruption prevention which is indicated by the decreasing of the number of WTP opinions and the simultaneous decrease in the number of WDP opinions.

In the perspective of fraud *theory* (FDT) from Wolfe and Hermanson (2004), the occurrence of *fraud* or corruption requires four factors, namely: (1) Pressure/incentives; (2) Opportunity; (3) Rationalization; and (4) Capabilities. The existence of the first three factors (pressure/incentives, opportunities, and rationalization) cannot necessarily lead to corruption. The fourth factor is needed, namely *capability* so that corruption can be carried out. It is this ability factor that distinguishes officials from staff. Officials based on the authority attached to their posts, obviously have more ability to commit corruption than staff. The capability factor also influences the ASN's perception of the effectiveness of the method.

The results of the test of differences in perceptions between officials and staff in the Semarang City and Regency Governments about the effectiveness of corruption detection methods in table 4.7., showed a p value (Sig.) = 0.000 < 0.05. The results showed that H_0 was rejected and H_2 was accepted. This means that there is a significant difference in perception between asn officials and staff within the Semarang City and Regency Government. The difference is in accordance with the results of a descriptive analysis which states that the perception of 57% of officials about the effectiveness of corruption detection methods is ineffective, and another 43% perceives quite effective. Compared with staff perceptions, it was found that the perception of 51% of staff was effective, and the remaining 49% were perceived to be quite effective.

The difference between the group of officials and the staff group is dichotomous, where the perception of the effectiveness of corruption detection methods is polarized into two opposite/contradictory poles, namely: Effective and Ineffective. The perception of 57% of officials is "ineffective" compared to the perception of 100% of staff being "effective". The differences between these two groups are influenced by the factor of office authority as a differentiator and at the same time a determinant for the formation of perception. Authority is directly related to the ability of officials to support, intervene, or even manipulate methods if the official in question is about to commit fraud or corruption. The combination of elements:

pressure/incentives, opportunities, rationalization and ability will form a corruption scheme that ultimately affects the formation of ineffective perceptions.

5. Conclusion

The research findings show that there is a significant difference between the perceptions of officials and staff within the Semarang City and Regency Governments regarding the effectiveness of corruption prevention methods. The difference in perception occurs both within the group of officials and staff, as well as between the group of officials and the group of staff. In addition, there are significant differences between the perceptions of officials and staff within the Semarang Government and Regency regarding the effectiveness of the corruption detection code. The difference in perception occurs both within the group of officials and staff, as well as between the group of officials and the group of staff. This research has implications for: 1) the ineffective perception of officials has several related implications, namely that the method is not implemented in accordance with the risk and vulnerability analysis; the method is not good so that it does not provide *results (outcomes)* according to the target; platforms or internal environmental conditions that are not conducive to the application of the Internal Control System (SPI) method are more oriented to the processes that have already occurred and not to the potential risks that will occur. 2) effective perception of staff will give rise to supportive attitudes and behaviors, good implementation of methods to provide higher effectiveness.

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