



Strengthening Public Procurement Governance: The Oversight Roles of the Audit Board of Indonesia and the Police Inspectorate in Preventing Financial Irregularities within the Indonesian National Police

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ABSTRACT

The procurement of goods and services within the Indonesian National Police (Polri) constitutes a strategic component of state financial management and is highly susceptible to financial irregularities due to the substantial allocation of public funds and the complexity of procurement procedures. This study aims to analyze the common forms of financial irregularities occurring in the procurement of goods and services within Polri and to examine the oversight functions of the Audit Board of the Republic of Indonesia (BPK) and the Inspectorate General of Supervision of the Indonesian National Police (Itwasum Polri) in preventing and addressing such irregularities. The findings reveal that financial irregularities commonly involve biased technical specifications, price mark-ups, bid rigging, non-compliance with contractual specifications, deficiencies in work volume, and overpayments. n. Accordingly, strengthening institutional synergy, optimizing digital oversight mechanisms, and developing an integrated supervision system are essential to enhance accountability, integrity, and transparency in the procurement of goods and services within the Indonesian National Police.

INTRODUCTION

The procurement of government goods and services is one of the strategic instruments in the administration of government which aims to support the implementation of the duties and functions of each ministry and state institution. Through the procurement mechanism, the government meets the needs of goods, construction work, consultancy services, and other services to ensure the implementation of public services effectively, efficiently, transparently, and accountably. From a state financial perspective, the procurement of goods and services has a very large proportion of the budget, making it one of the sectors most vulnerable to administrative irregularities and corruption. The complexity of the procurement process involving various stages, ranging from needs planning, preparation of technical specifications, supplier selection, contract implementation to payment, opens up opportunities for abuse of authority if it is not accompanied by an effective supervision system (Imelda Suardi, Hilda Rossieta, Chaerul Djakman, 2024).

Various reports from the audit results of the Audit Agency of the Republic of Indonesia show that state financial management in the procurement of goods and services sector still leaves various recurring problems, including non-compliance with the provisions of laws and regulations, weaknesses in the internal control system, inefficient use of the budget, lack of work volume, overpayment, and procurement that is not in accordance with contract specifications. These problems not only cause state financial losses, but also reduce the quality of public services and reduce public trust in governance. This condition shows that the success of bureaucratic reform does not only depend on improving procurement regulations, but also on the effectiveness of a supervisory system that is able to detect, prevent, and take action on every form of irregularities from the planning stage to budget accountability (Emmanuel Kingsford Owusu & Ameyaw, 2019).

As one of the state institutions that receives a large budget allocation every year, the National Police of the Republic of Indonesia has the responsibility to manage state finances in a professional, transparent, and accountable manner. The budget is used to support the implementation of the functions of maintaining public security and order, law enforcement, protection, protection, and service to the community. The large value of procurement of goods and services within the National Police of the Republic of Indonesia, both in the form of procurement of security equipment, information technology, operational vehicles, weapons, infrastructure development, and other operational needs, causes this sector to have a high level of risk of financial irregularities. Therefore, a supervisory system is needed that is able to ensure that the entire procurement process is carried out in accordance with the principles of good governance, the provisions of laws and regulations, as well as the principles of efficiency, effectiveness, transparency, fair competition, and accountability (Ameyaw, E. E., Pärn, E., Chan, P. C., Owusu-Manu, D. G., Edwards, D. J., & Darko, 2017).

In the state financial supervision system in Indonesia, the Financial Audit Board has constitutional authority as an external audit institution tasked with examining the management and responsibility of state finances. The audit

conducted by the Financial Audit Agency not only serves to provide an opinion on financial statements, but also assesses compliance with laws and regulations, the effectiveness of the internal control system, and provides recommendations for improvements to various financial governance weaknesses. On the other hand, the National Police of the Republic of Indonesia also has an internal supervision mechanism through the General Supervision Inspectorate (Itwasum) which plays a role in conducting audits, reviews, evaluations, monitoring, and other supervisory activities on all work units within the National Police of the Republic of Indonesia. The existence of the two supervisory institutions shows that supervision of the procurement of goods and services is carried out through external supervision mechanisms and internal supervision that complement each other in realizing accountability in state financial management (Farhan Shidqi, 2024).

However, the existence of these two supervision systems has not been completely able to eliminate various forms of irregularities in the procurement of goods and services. The results of various audits by the Financial Audit Agency still show repeated findings related to weaknesses in internal control and non-compliance with procurement provisions. On the other hand, the effectiveness of internal supervision also faces various challenges, such as limited auditor resources, complexity of information technology-based procurement, potential conflicts of interest within the organization, and non-optimal follow-up on supervisory recommendations. This condition indicates that the issue of supervision is not only related to the normative aspects regarding the division of authority between external and internal supervisors, but also concerns the effectiveness of coordination, integration of the supervisory system, and the implementation of audit recommendations in strengthening the governance of the procurement of goods and services.

Research on the supervision of government procurement of goods and services in general discusses the effectiveness of the Government Internal Supervision Apparatus (APIP), the implementation of the government's internal control system, or the role of the Financial Audit Agency in state financial management. Other research focuses more on the prevention of corruption in procurement or the effectiveness of implementing electronic procurement systems. Meanwhile, the study that specifically analyzes the relationship between the supervisory function of the Financial Audit Agency as an external supervisor and the General Supervision Inspectorate of the National Police of the Republic of Indonesia as an internal supervisor in preventing financial irregularities in the procurement of goods and services within the National Police of the Republic of Indonesia is still relatively limited. In fact, the relationship between the two institutions has different characteristics compared to other government agencies because it is related to budget management in law enforcement institutions that have an organizational structure, task characteristics, and high level of risk.

Based on these conditions, this study aims to analyze the supervisory function of the Financial Audit Agency and the General Supervision Inspectorate of the National Police of the Republic of Indonesia against financial irregularities

in the procurement of goods and services within the National Police of the Republic of Indonesia. In addition, this study also analyzes the relationship between external supervision and internal supervision in realizing accountability in state financial management and formulates a model for strengthening a more integrated supervisory system to prevent financial irregularities in the procurement of goods and services. The results of the research are expected to contribute to the development of state administrative law, state financial law, and governance of government procurement of goods and services, as well as policy recommendations for strengthening the supervisory system in law enforcement institutions in Indonesia.

THEORETICAL REVIEW

Surveillance Theory

Supervision is one of the fundamental functions in management that aims to ensure that all organizational activities are carried out in accordance with the plans, policies, standards, and provisions that have been set. George R. Terry stated that controlling is the process of determining what has been achieved, evaluating the implementation of work, and taking corrective action if deviations are found so that organizational goals can be achieved effectively and efficiently. Thus, supervision not only serves as an evaluation mechanism, but also as an instrument of prevention against irregularities that have the potential to harm the organization (Simanjuntak, 2025).

From the perspective of public administration, supervision is an integral part of the governance system that functions to maintain accountability in the administration of government. Supervision is carried out through two main mechanisms, namely internal control and *external oversight*. Internal supervision is carried out by the organization's internal supervisory apparatus to ensure compliance with internal policies and procedures, while external supervision is carried out by independent institutions that have the authority under the constitution or laws and regulations to examine the management of state finances (Usman, 2017).

In the context of state financial management in Indonesia, the external supervisory function is carried out by the Financial Audit Board as mandated in Article 23E of the Constitution of the Republic of Indonesia Year 1945 and Law Number 15 of 2006 concerning the Financial Audit Board. Meanwhile, internal supervision within the National Police of the Republic of Indonesia is carried out by the General Supervision Inspectorate (Itwasum) which has the task of conducting audits, reviews, evaluations, monitoring, and supervision of the management of organizational resources, including the procurement of goods and services. Therefore, the theory of supervision is used as the main basis to analyze the effectiveness of the implementation of external and internal supervisory functions in preventing financial irregularities in the procurement process of goods and services within the National Police of the Republic of Indonesia.

Public Accountability Theory

Public accountability is a basic principle in the administration of government that requires every state administrator to be accountable for the use of authority, policy implementation, and management of public resources to the public in accordance with the provisions of applicable law. According to Mark Bovens, accountability is the relationship between public actors and supervisory forums, where actors are obliged to explain and account for actions that have been taken, while forums have the authority to assess, evaluate, and provide consequences for those actions (Bovens, 2007).

The concept of accountability is not only related to the submission of financial statements, but also includes transparency in the decision-making process, compliance with the law, efficiency in the use of the budget, effectiveness of program implementation, and responsibility for the results achieved. In the state financial system, accountability is realized through the mechanism of auditing, supervision, evaluation, and follow-up on audit recommendations. Therefore, the effectiveness of supervision greatly determines the quality of accountability in state financial management (Mulgan, 2000).

In this study, accountability theory is used to analyze the extent to which the function of the Financial Audit Agency as an external audit institution and the General Supervision Inspectorate of the National Police as an internal supervisory apparatus are able to encourage the realization of accountability in the procurement of goods and services. This theory is also the basis for assessing the effectiveness of the implementation of audit recommendations in improving the internal control system and preventing the recurrence of financial irregularities in the procurement of goods and services.

METHODOLOGY

This research uses a normative legal research method that is oriented towards the assessment of legal norms, legal principles, doctrines, and laws and regulations that govern the state financial supervision system, especially regarding the supervisory function of the Financial Audit Agency (BPK) and the General Supervision Inspectorate (Itwasum) of the National Police against financial irregularities in the procurement of goods and services within the National Police of the Republic of Indonesia. Normative legal research was chosen because the focus of this research is not to examine the legal behavior of the community, but to analyze the construction of law, synchronization of regulations, institutional authority, and the effectiveness of norms in realizing accountability in state financial management.

The research approaches used include the statute approach, the conceptual approach, and the case approach. The approach to laws and regulations is carried out by examining various legal provisions that regulate state financial management, state financial audits, internal government supervision, government procurement of goods and services, as well as institutional arrangements of the Financial Audit Agency and the General Supervision Inspectorate of the National Police. The conceptual approach is used to examine various legal doctrines, theories, and principles regarding supervision, public accountability, good governance, and supervision of government procurement

of goods and services. Furthermore, the case approach is used to analyze various findings of the Financial Audit Agency's audits, court decisions, and cases of irregularities in the procurement of relevant goods and services as evaluation material for the effectiveness of the implementation of the supervisory function.

RESULTS and DISCUSSION

Forms of Financial Irregularities That Often Occur in the Procurement of Police Goods and Services and Efforts to Handle Them

The procurement of government goods and services is one of the strategic activities in state financial management which aims to support the implementation of government duties effectively, efficiently, transparently, and accountably. Within the National Police of the Republic of Indonesia (Polri), the procurement of goods and services has more complex characteristics than other government agencies because it is related to the fulfillment of operational needs, procurement of main equipment, information technology, official vehicles, construction of facilities and infrastructure, as well as various supporting needs for the implementation of the functions of maintaining public security and order, law enforcement, protection, protection, and service to the community. The large value of the budget managed and the complexity of the procurement process cause this sector to have a high level of vulnerability to financial irregularities (Maya Angelia Sanni, Jantje J. Tinangon, 2023).

The implementation of government procurement of goods and services in Indonesia is regulated in Presidential Regulation Number 16 of 2018 as amended by Presidential Regulation Number 12 of 2021 concerning the Procurement of Government Goods/Services. The regulation emphasizes that every procurement process must be carried out based on the principles of efficiency, effectiveness, transparency, openness, competitiveness, fairness, and accountability. These principles are a manifestation of the principles of good *governance* and are legal instruments to prevent abuse of authority in the use of state finances. However, in practice, the results of various audits by the Audit Board (BPK), the supervision of the Government Internal Supervisory Apparatus (APIP), and law enforcement by law enforcement officials still show various forms of irregularities that result in state financial losses and reduce the quality of procurement results (Edy Gunawan, 2025).

The most common form of deviation found is deviation at the procurement planning stage. These deviations are generally in the form of the preparation of needs that are not based on the analysis of real needs (*over budgeting*), the preparation of technical specifications that lead to certain providers, the breakdown of work packages (*split procurement*) to avoid the mechanism of competitive supplier selection, and the preparation of Self-Estimated Prices (HPS) that are not based on objective market price surveys. This condition is contrary to the principles of efficiency and fair competition as stipulated in Presidential Regulation Number 16 of 2018 and has the potential to cause waste of state finances from the early stages of the procurement process.

Irregularities also occur a lot at the stage of selecting suppliers of goods and services. Practices that are often found include collusion between suppliers and procurement officials, arrangement of tender winners (*bid rigging*), the use of

administrative documents that do not meet the requirements, manipulation of bid evaluations, and conflicts of interest involving procurement officials and election working groups. From the perspective of state administrative law, this action is a form of abuse of *power* that not only violates the provisions of the procurement of government goods and services, but also has the potential to meet the elements of corruption if it results in state financial losses.

At the contract implementation stage, the most dominant forms of irregularities are a lack of work volume, inconsistency in technical specifications with the contract, use of materials that do not meet standards, delay in the completion of work without the imposition of sanctions, payment for unfinished work, and overpayment to suppliers. These irregularities are repeated findings in the results of the Financial Audit Agency's audit of state financial management. From the perspective of state financial law, this condition shows the weakness of internal control and the lack of optimal supervision functions carried out by commitment-making officials, technical implementation officials of activities, and internal supervisory apparatus (Paradita, 2025).

In addition to administrative irregularities, there are also irregularities that lead to corruption crimes, such as price mark-ups, fictitious procurement, double payment, abuse of authority in the appointment of providers, receipt of gratuities, and collusion between budget users and providers of goods and services. These irregularities not only result in state financial losses, but also hinder the effectiveness of public services because the goods or services produced are not in accordance with the needs of the organization. In the context of the National Police, irregularities in the procurement of goods and services can have a direct impact on the operational readiness of institutions in carrying out security and law enforcement functions.

These various forms of irregularities show that the main problem does not lie in the limitations of regulations, but in the implementation of legal norms, the effectiveness of supervision, the compliance of the apparatus, and the integrity of procurement operators. The government procurement system for goods and services in Indonesia has comprehensively regulated procurement procedures, supervision mechanisms, dispute resolution, and the provision of administrative, civil, and criminal sanctions. However, the weak implementation of the principles of accountability and transparency has caused these various provisions to not be fully able to prevent irregularities (Ujang A Mukarom, Suryanto, 2023).

Efforts to handle financial irregularities in the procurement of goods and services within the National Police must be carried out preventively and repressively. Preventive efforts are carried out through strengthening the internal control system, optimizing the supervisory function of the General Supervision Inspectorate (Itwasum), improving the quality of procurement risk management, strengthening the competence of procurement officials and commitment makers, and optimizing the use of electronic procurement systems (*e-procurement*) which is integrated with a digital-based surveillance system. Strengthening the culture of integrity through the implementation of the code of ethics, controlling conflicts of interest, and reporting obligations for officials involved in the procurement process is also an important part of the strategy to prevent irregularities.

Repressive efforts are carried out through optimizing audits by the Financial Audit Agency, internal supervision by the Itwasum of the National Police, providing administrative sanctions for violations of procurement procedures, imposing demands for state compensation in the event of state financial losses, and law enforcement against corruption crimes in accordance with the provisions of laws and regulations. The synergy between external supervision by the Financial Audit Agency and internal supervision by Itwasum Polri is an important factor in building a comprehensive supervisory system. Supervision is not only directed at the discovery of errors after state losses occur, but must also be oriented towards early detection (*early warning system*), risk management, and continuous improvement of procurement governance.

Financial irregularities in the procurement of goods and services within the National Police are basically a consequence of the non-optimal implementation of good governance principles, weak internal control, and low compliance with the provisions for the procurement of government goods and services. Therefore, strengthening the supervisory function of the Financial Audit Agency and the General Supervision Inspectorate of the National Police must be directed not only to the aspect of compliance audits, but also to the development of a supervisory system based on risk management, transparency, accountability, and the prevention of irregularities so as to be able to realize effective, efficient, and integrity state financial management.

The Supervisory Function of BPK and ITWASUM of the National Police in Supervising the Procurement of Goods and Services in the National Police

Supervision of state financial management is one of the main instruments in realizing the implementation of government that is accountable, transparent, and free from irregularities. In the Indonesian constitutional system, state financial supervision is carried out through external supervision mechanisms and internal supervision that have different characteristics, authorities, and scopes, but are complementary to each other. External supervision is carried out by the Financial Audit Agency (BPK) as a state institution that is given constitutional authority to examine the management and responsibility of state finances, while internal supervision within the National Police of the Republic of Indonesia (Polri) is carried out by the General Supervision Inspectorate (Itwasum) as the organization's internal supervision apparatus. The synergy of the two institutions is an important element in ensuring that the entire procurement process of goods and services is carried out in accordance with the principles of legality, efficiency, effectiveness, transparency, and accountability (Mustofa Kamal, 2021).

Constitutionally, the authority of the BPK is derived from Article 23E of the 1945 Constitution of the Republic of Indonesia which affirms that to examine the management and responsibility of state finances, a free and independent Financial Audit Board is established. These provisions were then further elaborated in Law Number 15 of 2006 concerning the Financial Audit Agency and Law Number 15 of 2004 concerning the Audit of State Financial Management and Responsibility. Based on these provisions, BPK has the authority to carry out financial audits, performance audits, and audits with specific objectives for all entities that manage state finances, including the National Police of the Republic of Indonesia. In the

context of procurement of goods and services, BPK's functions are not only limited to auditing the fairness of financial statements, but also include assessing compliance with laws and regulations, the effectiveness of internal control systems, the efficiency of budget use, and the identification of potential state financial losses arising from irregularities in the procurement process.

The supervisory function of BPK has a *post-audit* character, namely conducting an audit after procurement activities or budget use are carried out. Nevertheless, the results of the BPK audit have strategic significance because they contain findings, conclusions, and recommendations that are the basis for improving the country's financial governance. The recommendation not only aims to recover state losses, but also improve the internal control system so that the same irregularities do not repeat in the future. Thus, the supervisory function of BPK has a corrective as well as preventive dimensions through a follow-up mechanism on the recommendations of the audit results.

In contrast to the BPK, the General Supervision Inspectorate (Itwasum) of the National Police is a supervisory element and assistant leader who is responsible to the Chief of the National Police of the Republic of Indonesia. The main function of Itwasum is to carry out internal supervision of all aspects of the organization's implementation, including state financial management and the implementation of procurement of goods and services. The supervision carried out by Itwasum is inherent (*built-in control*) because it is carried out continuously from the planning, implementation, to budget accountability stages. Through audits, reviews, evaluations, monitoring, assistance, and consultation, Itwasum plays a role in ensuring that each work unit within the National Police carries out procurement in accordance with the provisions of laws and regulations and the principles of procurement of government goods and services.

From the perspective of state administrative law, the existence of Itwasum is the implementation of an internal control system that aims to provide adequate confidence in the achievement of the effectiveness and efficiency of activities, the reliability of financial reporting, the security of state assets, and compliance with the provisions of laws and regulations. Therefore, internal supervision is not only oriented towards finding errors, but also functions as an instrument for organizational development through the provision of recommendations for improvement, risk mitigation, and improvement of the quality of governance in the procurement of goods and services (Riszka Indriani, 2023).

Although they have the same goal, which is to maintain accountability in state financial management, BPK and Itwasum have different functional characteristics. BPK carries out independent external supervision of all state financial management, while Itwasum carries out internal supervision as part of the organizational control mechanism. These differences do not indicate an overlap of authority, but rather reflect a *multi-layered oversight* system designed to strengthen the accountability of state financial management. Internal oversight serves as the first line of defense in detecting and preventing irregularities early, while external oversight provides an objective and independent assessment of the effectiveness of the control system that has been implemented.

The effectiveness of supervision of the procurement of goods and services within the National Police is highly determined by the coordination between BPK and Itwasum. The findings of the BPK audit that show weaknesses in the internal control system should be the basis for Itwasum to conduct evaluations, follow-up audits, and coaching of the work units that are the object of the audit. On the contrary, the results of Itwasum internal supervision can be an early warning for the leadership of the National Police in taking corrective steps before irregularities develop into state financial losses or corruption crimes. This synergy reflects the application of the principle of *continuous oversight* which focuses more on prevention than just enforcement.

The implementation of the supervisory function still faces various challenges. The complexity of the procurement process of goods and services, the high value of the budget, the development of information technology, and the increasing variety of deviation modes demand a more adaptive supervision system. In addition, the effectiveness of supervision is often influenced by the limited resources of auditors, the lack of optimal use of digital-based audit technology, and the lack of maximum follow-up to audit recommendations. As a result, various audit findings are still *recurrent findings*, which shows that internal control mechanisms have not been able to completely eliminate the root cause of irregularities.

Based on *Control Theory*, this condition shows that the supervisory function has not fully carried out the control cycle in its entirety, namely standard-setting, performance measurement, identification of deviations, corrective actions, and continuous evaluation. Meanwhile, based on the theory of public accountability, the effectiveness of supervision is not only measured by the number of audit findings, but also by the ability of the supervisory institution to ensure that all recommendations are implemented consistently so as to result in sustainable governance improvements. From a *good governance perspective*, the success of supervision is reflected in increased transparency, legal compliance, efficiency in the use of budgets, and integrity of procurement providers.

The supervisory functions of BPK and Itwasum Polri must be understood as two complementary instruments in the state financial supervision system. BPK provides a guarantee of independence through objective external audits, while Itwasum carries out internal control functions on an ongoing basis in every stage of procurement of goods and services. The integration of the two supervisory mechanisms will strengthen the financial irregularity prevention system, increase compliance with laws and regulations, and support the realization of effective, transparent, accountable, and integrity procurement governance within the National Police of the Republic of Indonesia.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of the study, it can be concluded that financial irregularities in the procurement of goods and services within the National Police of the Republic of Indonesia still have the potential to occur at every stage of procurement, starting from needs planning, preparation of technical specifications, self-estimated pricing, supplier selection, contract implementation, to payment processes and financial accountability. These forms of irregularities

include the preparation of specifications that lead to certain suppliers, price inflation (*mark-up*), conspiracy in the supplier selection process, lack of work volume, inconsistency in the specifications of goods and services, overpayment, and various violations of the principles of government procurement of goods and services. Normatively, these various deviations show that the main problem does not lie in the lack of legal regulation, but in the lack of optimal implementation of norms, the effectiveness of the internal control system, compliance with the provisions of laws and regulations, and the culture of integrity in state financial management.

It is necessary to strengthen regulations and supervisory policies through the harmonization of coordination mechanisms between the Financial Audit Agency and the General Supervision Inspectorate of the National Police so that it is not only oriented towards compliance checks, but also develops a supervisory system based on risk-based oversight and early warning systems. This strengthening needs to be supported by optimizing the use of information technology, integrating data on the procurement of goods and services, and improving the follow-up mechanism for the recommendations of audit results so as to minimize the recurrence of the same findings in state financial management.

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