



The Legal Status of State Financial Loss Assessment by Multiple Audit Institutions in the Evidentiary Process of Corruption Cases in Indonesia

Putri Marlina Sari^{1*}, Nurhilmiyah²

Magister Ilmu Hukum Universitas Muhammadiyah Sumatera Utara

Corresponding Author: Putri Marlina: putrimarlinasari23@gmail.com

ARTICLE INFO

Keywords: State Financial Losses, Financial Audit Agency, Proof, Corruption Crimes, National Criminal Code.

Received : 27, July

Revised : 20, August

Accepted: 25, September

©2026 Sari, Nurhilmiyah (s):
This is an open-access article distributed under the terms of the [Creative Commons Atribusi 4.0 Internasional](https://creativecommons.org/licenses/by/4.0/).



ABSTRACT

Proving the elements of state financial losses is a decisive aspect in corruption crimes, but the use of the results of the calculation of state financial losses by various auditor institutions still causes differences in interpretation in judicial practice. This study aims to analyze the legal position of the results of the calculation of state financial losses by the Financial Audit Agency (BPK) in the system of proving corruption crimes and to examine the strength of proof in proving the elements of state financial losses after the enactment of Law Number 1 of 2023 concerning the Criminal Code. This research uses normative legal research methods with a regulatory approach, a conceptual approach, and a case approach. Legal materials are analyzed qualitatively through systematic, grammatical, and teleological interpretation. The results of the study show that the results of the calculation of state financial losses by the BPK have constitutional legitimacy as a product of the state's external auditor institution, but it is not an evidence that binds judges absolutely. The evidentiary value must be assessed together with other evidence in accordance with Article 183 and Article 184 of the Criminal Code. This study offers four parameters for assessing the evidentiary strength of audit results, namely the legality of the auditor's authority, the professional competence of the auditor, the reliability of the audit methodology, and the relationship of audit results with other evidence, as a model for realizing legal certainty in proving corruption crimes.

INTRODUCTION

Corruption is one of the *extraordinary crimes* that has a wide impact on the country's financial stability, national development, and public trust in the administration of government. State financial losses as one of the elements in various corruption crimes have a very important position because they are the basis for determining the existence of unlawful acts that result in a reduction in state wealth. Therefore, the process of proving the existence of state financial losses must be carried out professionally, objectively, and based on a legal mechanism that provides certainty for all parties involved in the criminal justice process (Ferra Ferra , Stephanie Tanoto, 2019).

In the Indonesian legal system, the calculation of state financial losses is not only related to the technical aspects of audits, but also has juridical consequences for proving corruption. Law Number 31 of 1999 as amended by Law Number 20 of 2001 concerning the Eradication of Corruption Crimes places the element of state financial loss as one of the important elements in several corruption offenses, especially Article 2 paragraph (1) and Article 3. On the other hand, Law Number 15 of 2006 concerning the Financial Audit Agency (BPK) gives the authority to the Financial Audit Agency (BPK) to conduct an audit of the management and responsibility of state finances. In addition, the Financial and Development Supervisory Agency (BPKP), Government Internal Supervisory Apparatus (APIP), internal auditors of ministries/institutions, and even independent experts are also in practice often calculating state financial losses in the process of investigating and prosecuting corruption crimes. This condition shows that law enforcement practices have involved various auditor institutions that have different functions, authorities, and legal basis (Rahmat Fajri, Ida Keumala Jeumpa, 2025).

This development has increasingly emerged after the Constitutional Court Decision Number 25/PUU-XIV/2016 which deleted the phrase "can" in Article 2 paragraph (1) and Article 3 of the Law on the Eradication of Corruption so that the element of state financial loss must be proven as an *actual loss*. The decision reinforces the importance of proving state financial losses accurately and accountably in the criminal justice process. On the other hand, the Constitutional Court also affirmed the constitutional position of the Financial Audit Board as a state institution that has the authority to conduct audits of state financial management and responsibility. However, in the practice of corruption criminal justice, the use of the results of the calculation of state financial losses from various auditor institutions other than the BPK as a means of proof is still found, thus giving rise to a debate about the power of proof and the legality of its use (Fatkhurohman, 2017).

This problem is increasingly complex because various laws and regulations have not provided uniform regulations regarding the position of the results of the calculation of state financial losses carried out by various auditor institutions in proving corruption crimes. The Law on the Eradication of Corruption does not specify which institution is authorized to calculate state financial losses as a basis for proof. Meanwhile, the Financial Audit Agency Law, the State Finance Law, the State Treasury Law, and various regulations regarding government internal

supervision regulate different authorities according to the functions of each institution. This inconsistency gives rise to various interpretations in the practice of investigation, prosecution, and examination in court, especially regarding whether all audit results have the same evidentiary position or are only supporting evidence that requires further verification.

In law enforcement practice, there are not a few cases of corruption that use the audit results of the Financial and Development Supervisory Agency, Government Internal Supervisory Apparatus, internal auditors of ministries, and independent audit experts as the basis for proving state financial losses. On the contrary, there is also a view that places the Financial Audit Agency as the only institution that has the constitutional authority to declare the existence of state financial losses. These differences in practices show that there is no uniform understanding of the relationship between the authority of the auditor institution and the evidentiary value of audit results in the corruption criminal justice process. As a result, legal certainty, equality of treatment before the law, and the effectiveness of evidence in corruption cases have the potential to experience inequality (I Made Fajar Pradnyana, 2021).

Research on the authority of the Financial Audit Agency and the Financial and Development Supervisory Agency in calculating state financial losses has been carried out. Most previous research has focused on the division of authority between auditor institutions, the legality of audit results in the investigation stage, or the institutional position of auditors in the state financial system. However, there is still relatively little research that specifically analyzes the position of the results of the calculation of state financial losses from various auditor institutions from the perspective of criminal proof law, especially by examining the relationship between the evidentiary system according to the Criminal Procedure Code, the regulation of corruption crimes, the state financial law regime, and the development of decisions of the Constitutional Court and the Supreme Court. Thus, there is still academic space to conduct a more comprehensive analysis of the juridical status of audit results as an instrument of proof in corruption crimes.

Based on these conditions, this study offers a new perspective by placing the results of the calculation of state financial losses as the object of study in criminal proof law, not solely as a matter of auditor institutional authority. This study analyzes the position of the results of calculating state financial losses carried out by various auditor institutions in the system of proving corruption crimes while formulating a regulatory concept that is able to provide legal certainty, maintain consistency in the application of the law, and realize harmonization between the state financial law regime and criminal procedure law. Thus, this research is expected to contribute to the development of the law on proving corruption crimes as well as being the basis for the formation of clearer legal policies regarding the use of audit results in proving state financial losses.

THEORETICAL REVIEW

Legal Certainty Theory

Legal certainty is one of the fundamental values in the state of law that requires that every legal provision be formulated clearly, consistently, and can be applied effectively so as to provide guidelines for the public and law enforcement officials in acting (Alexandre Travessoni Gomes Trivisonno, 2018). Gustav Radbruch placed legal certainty as one of the three fundamental values of law in addition to justice (*gerechtigkeits*) and utility (*zweckmäßigkeit*). According to Radbruch, the law must be able to provide certainty about the rights, obligations, and legal consequences of each action so as to create stability and predictability in the life of society and the state (Alexy, 2015).

In the context of criminal law, legal certainty has a very important position because it relates to the protection of human rights and the principle of due process of law. Every element of a criminal act, including the element of state financial loss in a corruption crime, must be proven based on a clear, objective, and accountable legal mechanism. Therefore, the lack of clarity regarding the institution authorized to calculate state financial losses and the position of the results of the calculation as a means of proof has the potential to cause differences in interpretation in the process of investigation, prosecution, and examination at trial.

Legal certainty also requires harmonization between Law Number 31 of 1999 as amended with Law Number 20 of 2001 concerning the Eradication of Corruption, Law Number 15 of 2006 concerning the Financial Audit Agency, Law Number 17 of 2003 concerning State Finance, Law Number 1 of 2004 concerning the State Treasury, the Criminal Procedure Code, as well as various regulations regarding the government's internal supervision. This harmonization is needed so that there is no dualism or even plurality of interpretations regarding the evidentiary value of audit results conducted by various audit institutions. Thus, the theory of legal certainty is used as a basis to analyze whether the regulation regarding the results of calculating state financial losses has provided legal certainty for law enforcement officials, auditors, and parties dealing with the criminal justice process for corruption.

Proof Theory

Proof is the core of the criminal justice process because it determines whether or not a criminal act is proven and the defendant's fault. In the Indonesian criminal law system, proof is regulated through the Criminal Procedure Code which adheres to the system of proof according to the law in a negative manner (*negatief wettelijk bewijstheorie*). The system requires the judge to render a verdict based on at least two valid pieces of evidence accompanied by the judge's conviction as stipulated in Article 183 of the Criminal Code. Thus, each piece of evidence must have a clear legal basis, meet formal and material requirements, and be able to form the judge's belief regarding the proven elements of a criminal act (Haryadi, H, 2021).

In the case of corruption, the results of the calculation of state financial losses are not stand-alone evidence as stipulated in Article 184 of the Criminal

Code, but are part of the evidence of letters and/or expert statements used to explain the existence of elements of state financial losses. Therefore, the evidentiary value of audit results is not only determined by the content of the report, but also influenced by the auditor's competence, the authority of the institution conducting the audit, the audit method used, and its conformity with the provisions of laws and regulations.

The development of judicial practice shows that the results of the calculation of state financial losses can come from the Financial Audit Agency, the Financial and Development Supervisory Agency, the Government Internal Supervisory Apparatus, or independent auditors who are presented as experts. This condition raises questions about the evidentiary strength of each audit result and the relationship between institutional authority and the evidentiary value at trial. Therefore, the theory of proof is used to analyze the juridical position of the results of the calculation of state financial losses as part of the evidentiary tool in corruption crimes, as well as to assess whether the use of audit results from various audit institutions has met the principles of legal, objective, and legal certainty.

METHODOLOGY

This research is a *normative legal research* that aims to analyze legal regulations regarding the position of the results of calculating state financial losses by various auditor institutions in proving corruption crimes and formulate a regulatory concept that provides legal certainty in its application. Normative legal research views law as a system of norms that is studied through laws and regulations, court decisions, doctrines, and legal principles in order to assess the consistency, harmonization, and adequacy of norms in regulating a legal problem. This approach was chosen because the focus of the research is directed at the analysis of the regulation of the authority of the auditor institution in calculating state financial losses and the position of the calculation results as part of the proof in corruption cases.

RESULTS AND DISCUSSION

Legal Position of the Results of the Calculation of State Financial Losses by BPK in the Corruption Crime Proof System after the Enactment of the National Criminal Code

State financial losses are one of the essential elements in proving the crime of corruption, especially for the acts regulated in Article 2 paragraph (1) and Article 3 of Law Number 31 of 1999 concerning the Eradication of Corruption as amended by Law Number 20 of 2001. In contrast to the element of unlawfulness or abuse of authority that can be proven through legal facts and the actions of the perpetrator, the element of state financial loss requires proof that is technical, objective, and scientifically accountable. Therefore, the calculation of state financial losses is not only an accounting or audit issue, but also a legal issue of proof because it determines whether or not one of the elements of corruption is fulfilled (Ali, 2016).

The definition of state financial losses in the Indonesian legal system is not only found in one law and regulations. Law Number 1 of 2004 concerning the State

Treasury defines state losses as a shortage of money, securities, and goods that are real and definite in amount as a result of unlawful acts, either intentionally or negligently. This definition emphasizes that state losses must be measurable in real terms (*actual loss*), not just based on conjectures or potential losses. This concept then became even more important after the Constitutional Court Decision Number 25/PUU-XIV/2016 which deleted the phrase "may" in Article 2 paragraph (1) and Article 3 of the Law on the Eradication of Corruption. Through this decision, the Constitutional Court emphasized that proving the crime of corruption that requires the existence of state financial losses must be based on the losses that have actually occurred (*actual losses*), so that the existence of the results of calculating state losses becomes increasingly decisive in the proof process (Muhammad Iftar Aryaputra, B. Rini Heryanti, 2017).

The change in orientation from *potential loss* to *actual loss* has significant implications for proving corruption. Law enforcement officials are no longer enough to show the possibility of state losses, but must be able to prove convincingly the magnitude of the losses that the state has actually experienced. In this context, the results of the calculation of state financial losses are an important instrument that connects financial facts with criminal elements that must be proven in court. The higher the quality of the audit methodology and the stronger the basis of the authority of the institution that conducts the calculation, the greater the evidentiary value in building the judge's confidence.

In the Indonesian constitutional system, the authority to conduct audits on the management and responsibility of state finances is given directly by the constitution to the Financial Audit Board. Article 23E paragraph (1) of the 1945 Constitution of the Republic of Indonesia states that to examine the management and responsibility of state finances, a free and independent Financial Audit Board is held. This provision places BPK as the only state institution that has obtained constitutional legitimacy as a state external auditor (*supreme audit institution*). This constitutional status distinguishes the BPK from the government's internal supervisory institutions that carry out audit functions based on delegation of administrative authority.

The constitutional position was then further elaborated in Law Number 15 of 2006 concerning the Financial Audit Agency. This law gives the authority to BPK to conduct financial audits, performance audits, and audits with specific objectives on all state financial management and responsibilities. In carrying out these duties, BPK is authorized to obtain access to all documents related to state financial management, request information from the officials examined, and prepare an audit report containing findings, conclusions, and recommendations. In certain circumstances, the audit can also result in a calculation of state financial losses which is then used as one of the bases for law enforcement officials in handling alleged corruption crimes (Wendy Kenafiana Assanti, 2025).

The constitutional legitimacy of the BPK shows that the authority to conduct state financial audits is part of the *checks and balances* mechanism in the administration of government. As an external auditor, the BPK is not in the executive power structure so it has stronger institutional independence than the government's internal auditors. This independence is an important factor in

ensuring the objectivity of the audit results, considering that the audit reports produced can be used as a basis for policy making, settling state losses, and criminal law enforcement processes.

The constitutional authority of the BPK cannot be interpreted that every report on the results of its examination automatically has the power of proof that binds the judge. The evidentiary system in Indonesian criminal procedure law does not recognize the existence of *conclusive evidence*. Article 183 of the Criminal Procedure Code emphasizes that a judge can only impose a criminal sentence if he obtains a conviction based on at least two valid evidence. This provision shows that all evidence, including the results of the BPK examination, must still be assessed together with other evidence before the judge obtains confidence about the proof of a criminal act.

Article 184 of the Criminal Code also does not include audit reports as a type of stand-alone evidence. Juridically, the results of the calculation of state financial losses carried out by the BPK obtain evidentiary value through the category of letter evidence, while the auditor who compiles the report can provide information as an expert to explain the examination method, calculation techniques, the scope of the audit, and the basis for drawing conclusions about the amount of state losses. Thus, the evidentiary strength of BPK audit results is not only determined by the existence of audit documents, but also by the quality of the audit methodology and the auditor's ability to explain the results of his findings before the trial.

This construction shows that there is a difference that must be understood expressly between institutional authority and evidentiary value. Institutional authority is related to the legal basis that gives the BPK the authority to conduct an audit of the state's financial management. On the other hand, the evidentiary value is related to the extent to which the results of the examination are able to convince the judge of the fulfillment of the element of state financial loss in a corruption criminal case. In other words, the constitutional legitimacy of the BPK strengthens the authority of its institution in producing audit reports, but does not eliminate the principle of judges' freedom to assess all evidence based on the evidentiary system adopted by the Criminal Code (Fadillah, 2026).

This perspective is also in line with the theory of legal certainty which requires a clear relationship between the authority of state institutions and the legal consequences of the products they produce. Legal certainty not only requires clarity about who is authorized to calculate state financial losses, but also about how the results of the calculation are placed in the criminal proof system. If the relationship between the two aspects is not clearly regulated, there will be differences in interpretation regarding the evidentiary strength of audit results, which ultimately has the potential to cause disparities in court decisions and reduce the effectiveness of law enforcement for corruption crimes (Yuniati, 2026).

Based on this description, it can be understood that the results of the calculation of state financial losses by the BPK have two different but interrelated legal dimensions. In the dimension of constitutional law and state financial law, the results of BPK audits gain legitimacy because they are produced by institutions that are constitutionally authorized to conduct audits on the management and

responsibility of state finances. Meanwhile, in the criminal procedure law dimension, the audit results obtained an evidentiary value after being submitted through the evidentiary mechanism regulated in the Criminal Procedure Code and assessed with other evidence to form the judge's conviction. Thus, the constitutional legitimacy of the BPK strengthens the credibility of the results of the calculation of state financial losses, but does not change the principle that the proof of corruption remains subject to the negative legal system of proof that applies in the Indonesian criminal procedure law.

The constitutional legitimacy of the BPK still provides certain advantages over other audit institutions. As the *Supreme Audit Institution*, BPK carries out external audit functions that are independent of executive power. This independence provides a higher level of objectivity because the results of the examination are not influenced by the structural relationship with the agency being examined. Unlike APIP or the government's internal auditor who are still organizationally in the executive environment, BPK has a constitutional guarantee of its independence. Therefore, from the perspective of evidentiary law, the results of the BPK audit have a stronger level of institutional credibility, although it is still not binding on judges absolutely.

Comparisons with several countries show a relatively similar approach. In the Netherlands, the Algemene Rekenkamer functions as an external audit body that oversees the use of public finances, but its audit reports do not automatically determine criminal liability. The assessment of criminal offences remains with the court based on all the evidence submitted. In the United Kingdom, the National Audit Office (NAO) carries out the function of auditing the use of public funds as part of accountability to Parliament, while proving corruption is carried out based on the provisions of criminal procedure law without providing a binding nature to audit reports. A similar approach is applied in Australia through the Australian National Audit Office (ANAO), which places audit results as a source of information that has probative value, but must still be tested in the judicial process.

This practice shows that there is a universal tendency that state audit institutions function as independent financial information providers, while the authority to determine whether or not the elements of criminal acts are fulfilled remains with the courts. Thus, the independence of auditors and the independence of judges are two principles that must run in balance. The auditor is in charge of producing an objective calculation of state losses, while the judge is in charge of assessing whether the results of the calculation are sufficient to prove the elements of state losses in criminal cases.

The enactment of Law Number 1 of 2023 concerning the Criminal Code does not change this construction because corruption is still regulated as a special crime through a separate law. However, the establishment of a new national criminal law system provides an opportunity to harmonize regulations regarding the standard of proof of state financial losses. This harmonization is needed so that there is no longer a difference in interpretation of the relationship between the constitutional authority of the BPK, the authority of other government auditors, and the evidentiary value of audit results in corruption cases.

The Strength of Proof of the Results of the Calculation of State Financial Losses by the Auditor Institution in Proving the Elements of State Financial Losses in Corruption Crimes After the Enactment of the New Criminal Code

Proof is a decisive stage in the criminal justice process because it is the basis for the judge to state whether or not the elements of the criminal act charged against the defendant are proven. In the case of corruption, the proof of the element of state financial loss has different characteristics compared to the proof of other criminal elements. This is because state financial losses are a fact that requires technical assessment in the field of accounting, auditing, and state financial management, so it cannot be proven only through witness statements about events seen, heard, or experienced by themselves. Therefore, proving these elements requires the support of the results of the calculation of state financial losses carried out by auditors who have competence and authority in accordance with the provisions of laws and regulations (Rahmayanti, 2024).

From the perspective of criminal procedural law, the results of the calculation of state financial losses are not stand-alone evidence as stipulated in Article 184 of the Criminal Procedure Code. The evidentiary value was born because the audit report was submitted as letter evidence and strengthened through the auditor's testimony as an expert at the trial. Thus, the power of proof of the audit results does not lie in the audit document alone, but in the ability of the report to scientifically explain the relationship between the actions taken by the defendant and the occurrence of state financial losses. The judge not only assesses the loss figures included in the audit report, but also assesses the calculation method, the scope of the examination, the legal basis used, the source of the data analyzed, and the consistency of the auditor's conclusions with the facts revealed during the trial.

The power of proof of audit results is also inseparable from the negative legal proof system (*negatief wettelijk bewijstheorie*) adopted by the Criminal Code. The system requires a balance between valid evidence and the judge's beliefs. Consequently, even if the audit report shows that there is a certain amount of state financial loss, the judge cannot immediately state that the element of state loss has been proven if the report is not supported by other relevant evidence. On the other hand, the existence of other evidence without the calculation of state losses that can be accounted for also makes it difficult for the judge to state that the element of state losses has been legally and convincingly proven. Thus, the audit results have a function as complementary evidence, namely complementing and strengthening other evidence in shaping the judge's beliefs (Febriansyah, 2017).

In judicial practice, the power of proof of the results of calculating state financial losses is greatly influenced by the quality of the audit conducted. Audits prepared based on the State Financial Audit Standards (SPKN), using investigative audit methods that can be accounted for, and supported by adequate evidence will have a higher evidentiary value than audits that are based only on estimates or assumptions that cannot be verified. Therefore, the quality of the examination methodology is one of the main factors that determine the weight of proof of an audit report before the court.

The independence of the auditor institution also affects the level of confidence in the results of the calculation of state financial losses. The Financial Audit Agency as the state's external auditor has constitutional independence that provides a guarantee of objectivity in the implementation of audits. On the contrary, BPKP and APIP are internal government oversight apparatus that are organizationally within the scope of executive power. However, the difference in institutional status does not necessarily eliminate the evidentiary value of the audit results conducted by BPKP or APIP. In the criminal procedure law, what is assessed by the judge is not solely the origin of the auditor institution, but whether the audit process is carried out professionally, independently, transparently, and in accordance with applicable audit standards (Ahmad Rizki, 2023).

This shows that the power of proof of audit results is relative, not absolute. Relative means that the evidentiary value is determined through an assessment process by the judge based on the entire evidence presented at the trial. None of the audit results are automatically binding on judges, including the BPK audit report. On the other hand, the judge is authorized to reject or set aside the results of the audit if methodological weaknesses are found, inconsistencies with the facts of the trial, there are errors in determining the object of state losses, or there is other evidence that shows different conclusions. Thus, the principle of judge's freedom in assessing evidence remains the main basis for determining the evidentiary strength of audit results.

The enactment of Law Number 1 of 2023 concerning the Criminal Code does not change the mechanism because Indonesia's criminal procedure law still refers to the Criminal Procedure Code. However, the establishment of the National Criminal Code brought the spirit of criminal law reform that emphasizes the balance between legal certainty, justice, and utility. This spirit should be followed by an update of the criminal procedure law that provides clearer regulations regarding the standards for proving state financial losses, including the position of audit results from various auditor institutions in the process of proving corruption crimes.

From the perspective of legal certainty theory, the absence of a regulation that explicitly regulates the evidentiary power of the results of the calculation of state financial losses creates a different interpretation space among law enforcement officials and judges. In some cases, the results of the BPK audit are seen as having a higher weight of proof because they are based on constitutional authority. However, in other cases, the results of the BPKP audit or independent auditor are also accepted as a basis for proof if they meet professional standards and obtain confirmation through an examination in court. These differences in practices show that the Indonesian legal system does not yet have uniform normative parameters regarding the assessment of audit results as a means of proof.

According to the author, the evidentiary strength of the results of the calculation of state financial losses should not be determined solely by the identity of the auditor institution, but by four main parameters, namely the legality of authority, the competence of the auditor, the reliability of the audit methodology, and the ability of the audit results to be correlated with other evidence in the trial. The first parameter ensures that the audit is carried out by an institution or auditor

that has a legal basis of authority. The second parameter guarantees that the auditor has the professional competence to conduct the audit. The third parameter ensures that the calculation of state losses is carried out based on scientifically testable audit standards. Meanwhile, the fourth parameter emphasizes that the results of the audit must be able to form a complete series of evidence together with other evidence so as to produce the judge's confidence as required in Article 183 of the Criminal Code.

According to the author, these four parameters can be a model for assessing the strength of proof of the results of calculating state financial losses in corruption cases. This model not only provides legal certainty for law enforcement officials in determining the use of audit results, but also provides more objective guidelines for judges in assessing the evidentiary value of audit reports. Thus, the proof of the element of state financial losses no longer depends on the debate about the institution that conducts the audit, but focuses on the quality, validity, and reliability of the calculation results submitted in the criminal justice process. This approach is in line with the principles of due process of law, the independence of judicial power, and the goal of eradicating corruption which requires proof to be carried out fairly, objectively, and to provide legal certainty.

CONCLUSIONS AND RECOMMENDATIONS

The results of the calculation of state financial losses by the Financial Audit Board (BPK) have a strong legal position in proving corruption crimes because they are produced by state institutions that obtain the authority directly from Article 23E of the 1945 Constitution of the Republic of Indonesia to examine the management and responsibility of state finances. This constitutional legitimacy gives high credibility to the results of the BPK audit as the basis for proving the elements of state financial losses. However, in the Indonesian criminal proof system, the results of calculating state financial losses are not stand-alone evidence or evidence that binds judges absolutely. The evidentiary value must still be placed within the framework of Article 183 and Article 184 of the Criminal Procedure Code, namely as part of the letter evidence and/or strengthened through expert testimony, so that it must be assessed together with other evidence to form the judge's conviction. Thus, the constitutional position of the BPK strengthens its institutional authority as the state's external auditor, but does not eliminate the principle of judges' freedom in assessing the evidentiary strength of each piece of evidence submitted at trial.

REFERENCES

- Ahmad Rizki, M. T. (2023). How do public sector auditors perceive the concept and practice of auditor Independence? Evidence from Indonesia. *Asia Pacific Journal of Public Administration*, 45(2).
<https://doi.org/https://doi.org/10.1080/23276665.2022.2110910>
- Alexandre Travessoni Gomes Trivisonno, J. A. de O. (2018). Gustav Radbruch's supposed turn against positivism: a matter of balancing. *A&C - Revista de Direito Administrativo & Constitucional*, 18(73).
<https://doi.org/https://doi.org/10.21056/aec.v18i73.1010>

- Alexy, R. (2015). Legal Certainty and Correctness. *Ratio Juris*, 28. <https://doi.org/Legal Certainty and Correctness>
- Ali, M. (2016). Hubungan Antara Sumber dan Metode Penghitungan Kerugian Keuangan Negara dengan Penetapan Uang Pengganti. *Jurnal Hukum IUS QUIA IUSTUM*, 21(1). <https://doi.org/https://doi.org/10.20885/iustum.vol21.iss1.art3>
- Fadillah. (2026). KEDUDUKAN LAPORAN HASIL PEMERIKSAAN BPK SEBAGAI ALAT BUKTI DALAM PERKARA PIDANA KERUGIAN KEUANGAN NEGARA. *Journal Central Publisher*, 3(6). <https://doi.org/https://doi.org/10.60145/jcp.v3i6.673>
- Fatkhurohman, N. K. (2017). Pergeseran Delik Korupsi dalam Putusan Mahkamah Konstitusi Nomor 25/PUU-XIV/2016. *Jurnal Konstitusi*, 14(1). <https://doi.org/https://doi.org/10.31078/jk1411>
- Febriansyah, F. I. (2017). KEADILAN BERDASARKAN PANCASILA SEBAGAI DASAR FILOSOFIS DAN IDEOLOGIS BANGSA. *DiH Jurnal Ilmu Hukum*, 13(25).
- Ferra Ferra, Stephanie Tanoto, M. L. (2019). Penegakan Hukum terhadap Pelaku Tindak Pidana Korupsi dan Perhitungan Kerugian Keuangan Negara Berdasarkan Undang-undang Nomor 31 Tahun 1999 tentang Tindak Pidana Korupsi. *Jurnal Mercatoria*, 12(2). <https://doi.org/10.31289/mercatoria.v12i2.2755>
- Haryadi, H, S. (2021). The Negative Legal Evidence System in Indonesian Criminal Procedure Law: Between Legal Certainty and Judicial Conviction. *Jurnal Media Hukum*, 28(2). <https://doi.org/https://doi.org/10.18196/jmh.v28i2.12544>
- I Made Fajar Pradnyana, I. W. P. (2021). Kewenangan BPK dan BPKP dalam Menentukan Kerugian Keuangan Negara pada Perkara Korupsi. *Jurnal Magister Hukum Udayana*, 10(2). <https://doi.org/Jurnal Magister Hukum Udayana>
- Muhammad Iftar Aryaputra, B. Rini Heryanti, D. I. A. (2017). MENYOROT PUTUSAN MAHKAMAH KONSTITUSI NOMOR 25/PUU-XIV/2016 TERKAIT UNSUR “DAPAT MERUGIKAN KEUANGAN ATAU PEREKONOMIAN NEGARA” DALAM PERKARA KORUPSI. *IJCLS (Indonesian Journal of Criminal Law Studies)*, 2(1). <https://doi.org/https://doi.org/10.15294/g5jnv75>
- Rahmat Fajri, Ida Keumala Jeumpa, Y. (2025). Proof of State Financial Losses in State-Owned Banking Enterprises Related to Corruption Crimes. *International Journal of Law and Society*, 2(4). <https://doi.org/https://doi.org/10.62951/ijls.v2i4.779>
- Rahmayanti. (2024). Proof Of Financial Loss State of Financial Audit Audit Results Against Action Criminal Corruption. *International Journal of Society and Law*, 2(1). <https://doi.org/https://doi.org/10.61306/ijsl.v2i1.72>
- Wendy Kenafiana Assanti, H. J. N. (2025). Debating Expert Authority in Corruption Cases: The Challenge of Interpreting State Financial Losses Under the 2023 Indonesian Criminal Code. *Padjadjaran Jurnal Ilmu Hukum (Journal of Law)*, 12(3). <https://doi.org/https://journal.unpad.ac.id/pjih/vol12/iss3/3/?utm>
- Yuniati, G. L. (2026). Judicial Legal Reasoning on the Concept of State Financial Losses in Indonesian Corruption Courts. *Al-Risalah Jurnal Ilmu Syariah Dan Hukum*, 26(1). <https://doi.org/https://doi.org/10.24252/al-risalah.vi.67442>