

E-Procurement And Fraud In Local Government

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Abstract

One of the important activities to support the wheels of the Indonesian economy which is prone to experiencing fraud is the procurement of goods and services. This sector absorbs the biggest funds in the distribution of the state budget and local government budget excluding subsidies and personnel expenditures, but this is not optimal because this sector is vulnerable to corruption. As a form of government innovation towards a prosperous and corruption-free Indonesia movement, the conventional procurement system has changed to a website and internet-based one named e-procurement. The study was conducted at one of the government locations that are considered prone to experiencing corruption in the procurement of goods and services, South Sulawesi Province. Not only focusing on the application of e-procurement in fraud prevention, but this study will also analyze intentions as moderators in the relationship between e-procurement and fraud prevention.

The results of this study indicate that the application of e-procurement can prevent fraud in the procurement of goods and services. Likewise, intentions can strengthen the influence of e-procurement on fraud prevention. This is because e-procurement has been well implemented in local governments so that the quality of goods and services procurement is getting better. The implication of this research is to contribute to the detection and disclosure of fraud in the goods and services procurement in local governments. Another urgency of this research is to provide recommendations for policy models that can be taken by local governments to reduce someone's intention to commit fraud. So, it can create a more transparent system and reduce the number of goods and services procurement fraudulent in local governments.

Keywords: e-procurement, fraud, intention, goods and services procurement.

Introduction

Fraud such as corruption in Indonesia has reached a critical point, and this condition often places Indonesia in quite a low position regarding the corruption perception index. One of the significant activities to support the wheels of the Indonesian economy that has prone to fraud is goods and services procurement which has been categorized as one of the crucial problems. It has been proven by the discovery of cases of irregularities in the procurement of goods and services and as one of the government activities that are considered the most vulnerable to corruption that occurs anywhere in the world (OECD, 2007: 9). The results of this study were also more or less confirmed in Indonesia. This is suitable with the statement of Kumar et al. (2007) and Iqbal & Seo (2008), which state that fraud in the procurement of goods and services is the most worrying in developing countries. Even though developing countries can use the goods and services procurement for development purposes (Kattel & Lember, 2010), the opportunities for corruption in the procurement process are doubled in these countries because they do not have strong market-based mechanisms where the public resources can be allocated to development projects efficiently. Because of its centrality among government functions and its vulnerability to corruption, the OECD (Organization for Economic Cooperation and Development) has made improving the practice of goods and services procurement one of its main recommendations to developing countries. The level of corruption in the procurement of goods and services is divided into two stages, namely bureaucratic and political corruption. Political corruption occurs when the officials with authority at the top level abuse their power for personal and group interests. The corruption at this level usually occurs at the planning stage of the development budget, which involves the executive and the legislature.

The process of goods and services procurement is a complex activity and has a wide scope, many vulnerable points in the procurement process that can be hijacked by politicians or government officials who hope to gain benefits by abuse the public interest (Neupane et al., 2012). Frauds in the procurement of goods and services are divided into three stages. There are fraud in the pre-tender, bidding, and implementation stages. Each level has different characteristics. At the stage before the tender, the fraud scheme that occurs is usually in determining needs and determining aspects, at the bidding stage, and collusion between buyers and suppliers. At the implementation stage, the scheme that occurs can be in the form of sending low-quality goods (Tuanakotta, 2010). Meanwhile, according to LKPP (2009), several loopholes for fraud in the procurement of goods and services include: (1) the existence of social gathering and kick-back during the procurement process; (2) the occurrence of bribes to win the procurement; (3) non-transparent procurement processes; (4) the project manager does not announce the procurement plan; (5) suppliers mark up prices;

(6) winning the company of relatives or certain groups; (7) does not provide access for participants from the surrounding area; (8) deliberately includes technical specifications that can only be supplied by one particular business actor; (9) the existence of cooperation with suppliers who do not meet administrative requirements but can still participate in procurement and even win; and (10) using the method of selecting government providers of goods and services that are not supposed to achieve certain purposes, such as using the direct appointment method by ignoring the stipulated provisions.

When viewed from various perspectives, Indonesia's progress cannot be separated from the goods and services procurement. The development of facilities and infrastructure to support economic growth is realized through the mechanism for the goods and services procurement by government agencies, including the provision of roads, bridges, telecommunications infrastructure, and others. The procurement of goods and services sector is the sector that absorbs the largest funds in the distribution of the APBN/APBD excluding subsidies and personnel expenditures. The goods and services procurement sector is the sector that absorbs the biggest funds in the distribution of the APBN/APBD exclude subsidies and personnel expenditures. Because it is one of the drivers of the economy, the absorption of the budget through the procurement of goods and services is most important, but it is not optimal because the procurement of goods and services is one of the areas that are vulnerable to corruption, so it has become one of the government activities that got the most highlighted by the media these last few years. Many government officials have had to face the law for misconduct. Based on the research by Indonesia Corruption Watch (ICW), corruption in the procurement of goods and services in 2016 resulted in state losses reaching 1,5 trillion rupiah, and in 2017 it increased to Rp 6,5 trillion rupiah. The category of case handling throughout 2017 consisted of 93 cases of bribery, 15 cases of procurement of goods and services, and 5 cases of money laundering. Nearly 80 percent of cases handled by the Indonesian Corruption Eradication Commission come from the goods and services procurement sector (Kompas.com, 2017). This condition makes Indonesia become one of the most corrupt countries in Southeast Asia, with corruption in the procurement of goods and services as a crucial problem (Wicaksono et al., 2017).

Until 2019, corruption still ranked first as the most detrimental type of fraud in Indonesia (ACFE, 2019). The system failure indicates an error in the accounting system and a conflict of interest within the organization. The government goods and service procurement system is considered to be the main source of budget leakage. The use of the conventional system allows corruption and collusion which results in a major decline in public services (Nugroho, 2015). These data indicate that preventive measures as an effort

to minimize fraud in the procurement of goods and services are very important to do. Fraud prevention is an activity carried out by management in establishing policies, systems, and procedures that can ensure the necessary actions have been taken by the board of commissioners, management, and other personnel to provide reasonable assurance in achieving the goals. Fraud prevention is defined by BPKP (2008) as an integrated effort that can suppress the occurrence of factors causing fraud, namely encouragement, opportunity, and rationalization. Therefore, the prevention of fraud is through preventive efforts that are carried out intensively and integrated to prevent and minimize the factors that can lead to fraud.

The fraud prevention process can be explained through a cycle called the fraud deterrence cycle or the fraud prevention cycle (Wind, 2011). According to Simbolon (2010) and Wind (2011), the fraud prevention cycle has four main elements, including (1) the establishment of corporate governance that includes policies and delegation of authority, (2) the existence of a control process over the company's financial transactions, (3) a retrospective examination by the external auditor, and (4) an investigation and remediation of suspected problematic events by a forensic auditor. The role of the forensic auditor is to determine the actions that must be taken related to the size and fatality of the fraud, regardless of whether the fraud is only a minor violation of company policy or a major violation such as financial statements fraud and assets misappropriation. Graycar & Prenzler (2013: 72) states that corruption could be prevented in several ways, such as (1) complicating efforts to commit corruption; (2) reducing the possible causes of corruption; (3) increase the detection risk; (4) reducing incentives for corruption; and (5) reduce provocation for corruption. Meanwhile, according to Pope (2007:388), several measures to prevent public goods procurement fraud include strengthening the legal framework, transparent procedures, opening tender documents, evaluating bids, delegation of authority, and independent inspections. Procurement of goods and services must follow strict rules and a standard rules-based format, where each stage of the process is shaped by regulations and carefully recorded. Because the goods and services purchased by the government use public funds, the regulatory aspect of the procurement of goods and services must ensure that competition for procurement contracts occurs (Campbell, 2017), this includes the entire procurement process from tender to contract fulfillment (Lee, 2010).

One of the innovative steps that the government has implemented as a solution to prevent fraud in the procurement of goods and services is the implementation of e-procurement under the provisions of the legislation. One of the main areas of fraud in the procurement of government goods and services is related to procurement systems and

procedures. The procurement system is seen as a big gap or opportunity for corruption and collusion. E-procurement comes as a change from the conventional procurement system. E-procurement is the process of procuring government goods and services by utilizing technology, information, and communication facilities based on websites and the internet (Sutedi, 2012: 254). E-procurement includes electronic public auctions organized by the Ministry of Finance's Electronic Procurement Service, BMN Management Bureau, and Procurement. The e-procurement implementation is measured using 2 dimensions, namely

(1) the stages of e-procurement implementation which consist of procurement preparation, auction announcements, registration of bidders, auction explanations, bid submission, evaluation process, failed auctions and re-auctions, the announcement of potential auction winners, rebuttal and post-procurement, and (2) e-procurement implementation methods consisting of e-tendering, e-bidding, e-catalog, and e-purchasing.

E-procurement has been identified as the most important element of e-business operational excellence for large enterprises (Barua et al., 2001). This technology provides significant benefits for business organizations that implement it, such as reducing administrative costs, shortening order fulfillment cycle times, lowering inventory levels and prices paid for goods, and preparing organizations to improve technology collaboration and planning with business partners (Gamble, 1999; Croom, 2000; Greenemeier, 2000; Roche, 2001; Murray, 2001).

E-procurement aims to increase transparency and accountability, improve market access and fair business competition, improve the efficiency of the procurement process, support monitoring and audit processes, and meet the needs of access to the latest information. As noted in the e-procurement report by Miami-Dade County, Florida (2000:10) that unlike the goods and services procurement in the private sector, public sector procurement must be carried out according to established regulations and policies to achieve the social and economic goals. Procurement in this sector emphasizes inclusiveness and competition.

The e-procurement implementation can complicate efforts to commit corruption and reduce the causes that allow corruption to occur. In addition, the application of e-procurement can increase the effectiveness and efficiency of the procurement of goods and services because almost all processes and stages of the procurement of goods and services are performed with internet-based (web-based) information technology facilities. If the e-procurement implementation is carried out properly and correctly, it can improve the quality of the goods and services procurement implementation and can provide many benefits. E-procurement can increase

transparency and openness in the process of procurement of goods and services, as well as increase good and open competition in the context of providing public services and administering government. The main purpose of e-procurement implementation is to become an application that can support the implementation of better performance among internal government organizations and third parties and can help realize the creation of a clean government (Faisal et al., 2015). Making improvements about this problem is also a form of improving the going concern of business organizations, as stated by Campbell (2017) that the effective procurement of goods and services from external organizations is the key to the survival and performance of organizations in both the private and public sectors.

The research by Nugroho (2015), Salim (2016), and Akbar (2019) shows that the e-procurement system has a significant and positive effect on preventing fraud in government procurement of goods and services. This condition means that the better e-procurement is implemented in the procurement process, the more efforts to prevent fraud can be increased. Thus the motivation to commit fraud can decrease. The result is different from the research conducted by Susiani (2017) that explains that the implementation of e-procurement at the offer evaluation stage and the rebuttal stage has a positive but not significant effect on fraud prevention. This result is in line with research conducted by Romaissah et al. (2019) that the e-procurement system has no significant effect on preventing fraud in the procurement of goods and services by local governments.

This research is a development from Akbar's research (2019) which conducted research related to the effect of implementing e-procurement and the government's internal control system on the prevention of fraud in the procurement of goods and services with organizational ethical culture as moderating. The fraud theory (Cressey, 1971) states that fraud prevention can be done through effective system implementation and how the organization can maintain an honest and ethical culture. This view is reinforced by Gone Theory which explains that the scope of fraud can be narrowed through the implementation of an electronic-based system within an organization. This research is present as a form of support for goods and services e-procurement implementation which is one of the answers to optimism towards a prosperous and corruption-free Indonesia. Electronic procurement of goods and services or e-procurement is regulated in Presidential Decree Number 54 of 2010 and its amendments as amended in Presidential Decree Number 4 of 2015 concerning the Procurement of Goods and Services.

Fraud in the procurement of goods and services can occur in any area. Regional heads who are full of achievements do not guarantee that the region will be free from corrupt practices in the procurement of goods and

services (BBC Indonesia, 2021). This is evidenced by the corruption case that befell the Governor of South Sulawesi, Nurdin Abdullah, in early 2021 related to a criminal act of infrastructure projects corruption in the South Sulawesi Province which also dragged the Head of the South Sulawesi Goods and Services Procurement Bureau (Kompas.com, 2021). The Indonesian Corruption Eradication Commission has begun to do strict supervision of some goods and services procurement projects in South Sulawesi as part of the Monitoring Center for Prevention (MCP). The Indonesian Corruption Eradication Commission does not want any more problems with the procurement of goods and services. One of the Indonesian Corruption Eradication Commission personnel, Fritz M. Wongso, added that MCP is a numerical achievement. It is a benchmark for good governance implementation. The achievements of the South Sulawesi Provincial Government are also considered not optimal. From their records, South Sulawesi is in a position that is not safe for MCP achievements. South Sulawesi's position is at 55,52. Meanwhile, the Indonesian Corruption Eradication Commission hopes that the South Sulawesi Provincial Government is at least in a safe position, above 60, even 70-80 if necessary (Suara Sulsel, 2021). So, this phenomenon then became the reason for the researchers to choose South Sulawesi Province as the research location about the e-procurement implementation.

In addition, the results of research by Zulaikha and Hadiprajitno (2016) show that fraud in the procurement of government goods and services is significantly affected by weaknesses in the procurement system, the lack of quality of procurement implementers, and the existence of fraudulent intentions from procurement implementers. In general, a person will perform a specific behavior that has a positive result (a favorable attitude) than behavior that has a negative effect (an unfavorable attitude). The beliefs that underlie a person's attitude towards this behavior are called behavioral beliefs. Fraud intention is a desire to commit fraud by a party intentionally for personal gain. According to Stone (2010), the intention to engage in the behavior is influenced by attitudes towards behavior, subjective norms, and perceived behavioral control. Attitude in behavior refers to the self-awareness of a person who has a favorable or unfavorable evaluation of the behavior (Beck & Ajzen, 1991).

Riyanti (2015) reveals that people commit fraud because they get a lot of benefits from the options they choose rather than being honest. In addition, it is identified from human nature who never feels enough with what they have. So, this causes the desire to get more than what they currently have by committing fraud. Intention also plays a big important role in fraud creation in business organizations. So, that intention is one of the driving factors for fraud that have to notice very well. The high intensity of fraud should alert all parties to build organizational commitment. This

organizational commitment has been built-in line with the consistent and widespread application of good governance at all levels because without awareness and commitment, it will give a bad result in government performance (Hermiyetti, 2010).

Reflecting on the research of Zulaikha and Hadiprajitno (2016) and the researcher's belief that intention is one of the factors that cause a person to commit fraud, so this study not only analyzes the e-procurement implementation but also adds intention as a moderating variable in the relationship between e-procurement implementation and fraud prevention efforts. The long-term goal that is expected is that the results of this study can help the government's internal auditors, and the goods and services procurement apparatus within the Inspectorate and Electronic Procurement Services of South Sulawesi Province. In other words, the success of e-procurement implementation is highly dependent on factors such as the support of quality human resources, the availability of infrastructure, the attention of the parties directly involved from the highest leadership to the operational level employees. This research is very important to be carried out as an effort to prevent fraud, especially in the procurement of goods and services by implementing e-procurement to support the creation of procurement activities that are not influenced by the practice of corruption, collusion, and nepotism so that the process of procurement which is one of the vital activities supporting the wheels of the Indonesian economy can be realized optimally for the progress of Indonesia.

Research Hypothesis

Stewardship theory (Donaldson & Davis, 1991) assumes that the leader as someone with high integrity, honest, and able to act responsibly carry out the best possible actions to fulfill the needs of stakeholders and stockholders. In carrying out their responsibilities, leaders mobilize all their abilities and expertise for organizational goals (Anton, 2010). Based on the explanation above, the hypothesis of this research is as follows.

H1: The application of e-procurement in goods and services procurement in local governments can prevent fraud.

H2: Intentions to moderate the effect of implementing e-procurement in the procurement of goods and services to local governments on fraud prevention.

Research Methods

This research uses a quantitative approach and based on its objectives, the research is explanatory to get an explanation of causality between variables

through hypothesis testing. The unit analysis in this study is the employees who are directly involved in goods and services procurement of local government. They are: (1) the manager of electronic procurement services as the provider of e-procurement services, (2) the commitment maker who are users of goods and services. The type of data in this study is quantitative data. Sources of data used come from primary data. Primary data were obtained directly by using a list of questions to respondents related to the purpose of this study. The research data was collected using a survey method, which has given directly to the respondents. The measurement scale of the questionnaire uses a Likert scale.

The model used to analyze the data uses inferential statistical analysis that focuses on the analysis field and data interpretation to get some conclusions. This analysis was used to test the research hypotheses that have been determined by using the sample data obtained. The inferential statistical method used in the data analysis of this research is simple linear regression, which is to determine the influence between the dependent variable (fraud occurrence) and the independent variable (the application of goods and services e-procurement). The criteria for linear regression testing are to determine whether the hypothesis is accepted or rejected by using the p-value of the calculated t-test. Before doing the hypothesis test, the first step is the data quality test, which consists of a validity test and a reliability test. In addition, the next test is the classical assumption test consisting of a normality test, a heteroscedasticity test, and a multicollinearity test as a condition before conducting data analysis using simple regression.

Research Results and Discussion

The data collected were 135 respondents consisting of 85 men (63%) and 50 women (37%). The dominant respondent's education is S1 and S2 graduates as many as 129 people

(96%) the rest are below S1 (D3) as many as 6 people (4%). While the length of work of dominant respondents between 1-8 years was 80 people (59%), and respondents who have worked less than one year were 46 people (34%). This condition indicates that the respondents predominantly have experience and competence in goods and services procurement.

The results of the validity testing that has been carried out on the instrument items used in the study are declared valid. This condition has based on the r-count value of instrument items above the r-table value were 0.142. Likewise, with the results of reliability testing, it is stated that all variables are reliable. This condition has based on Cronbach's alpha value of all variables greater than the standard value of the alpha coefficient of 0.60.

To test the hypothesis using simple regression analysis. Therefore, it is necessary to test the classical assumptions required to fulfill the regression analysis such as normality, multicollinearity, and heteroscedasticity tests.

The normality test has fulfilled using the Kolmogorov-Smirnov test. The residual on the data had p-value = 0,073 which means that the p-value $> \alpha = 0,05$ so it can be concluded that the residuals in the data are normally distributed. The variable of e-procurement implementation has a tolerance value = 0,800 $> 0,10$ and the VIF value = 1,250 < 10 , so it can be concluded that the e-procurement application variable is free from multicollinearity symptoms. In addition, it has a p-value = 0.080, which means p-value $> = 0.05$, so it can be concluded that the variable for the implementation of e-procurement is free from heteroscedasticity symptoms. Based on several tests on the research data, it was stated that the research data had met the requirements so that the hypothesis could be analyzed.

Table 1. Regression Test Results

| Independent Variable | Coefficient | t | Sig. | Information Result |
|--|-------------|-------|-------|--------------------|
| E-procurement Application Constants (X1) | 2,520 | | | |
| | 0,384 | 4,929 | 0,000 | Significant |

The results of the research analysis show that the application of e-procurement affects the goods and service procurement fraud prevention in several cities or districts in South Sulawesi, which means the first hypothesis is accepted. This condition means that the better the implementation of e-procurement carried out by employees in the local government in South Sulawesi Province, the better and effective influence on fraud prevention in the procurement of goods and services will be.

Table 2. T-Test of Intentions in the Implementation of e-Procurement on Fraud Prevention

| Coefficients | | | | | |
|---|---|-----------------------|--------------------------------------|----------|---------------------|
| Variabel | Unstandardize d Coefficients | | Standardized Coefficients | | R Square |
| | B | Std. Error | Beta | T | |
| (Constant) | 2.730 | 0.139 | | 19.597 | 0.000 |
| Intentions through the implementation of e-procurement | 0.079 | 0.007 | 0.799 | 11.266 | 0.000 |

The intention variable has a t-count value of 11,266 with a significance level below 0,005. It can be stated that intentions can increase the effect of goods and services procurement fraud prevention in local governments in South Sulawesi Province, which means the second hypothesis is accepted. This result concludes that empirically, the role of intention is very important in preventing fraud in the procurement of goods and services.

The implementation of e-procurement is basically implemented in order to prevent fraud because it can reduce the intensity of face-to-face meetings between the procurement committee of goods and services and providers of goods and services so that dirty practices that often color the process of procurement of goods and services are expected to be avoided. The e-procurement implementation that has been carried out properly and correctly can improve the quality of the goods and services procurement implementation and can provide many benefits such as increasing transparency and openness in the goods and services procurement process, increasing healthy competition in the context of providing public services and administering the government, increasing effectiveness and efficiency in the procurement of public goods and services and is expected to minimize the potential for fraud in the process of procurement of government goods and services because almost all processes and stages of goods and services procurement have carried out through internet-based information technology (web-based) facilities.

Political corruption occurs when the officials with their authority at the top level abuse their power for personal and group interests. Corruption at this level usually occurs at the planning stage of the development budget, which involves the executive and the legislature. So the conclusion is e-procurement can reduce indications of fraud. Empirically in this study, it is proven that the application of e-procurement can significantly prevent fraud within the scope of local governments in both cities and districts in South Sulawesi Province.

The results of this study support the theory of stewardship. Stewardship theory is often referred to as management theory (stewardship) by Donaldson and Davis (1991) as a situation where managers do not have personal interests but are more concerned with principals. This theory assumes that the leader is a party with high integrity, has honesty, and can act responsibly in carrying out the best possible actions to achieve the needs of stakeholders and stockholders. To fulfill their responsibilities, leaders mobilize all their abilities and expertise for organizational goals (Anton, 2010).

The results of this study also support the results of previous studies, the research conducted by Nugroho (2015), Salim (2016), and Akbar (2019) that showed that the e-procurement system had a significant and positive effect on preventing fraud in the procurement of goods and services in local governments. This condition means that the better e-procurement has been implemented in the goods and services procurement process, the more efforts to prevent fraud can be increased. Based on the concept of the fraud triangle theory (Horwath, 2011), fraud in the procurement of goods and services cause by opportunities. The e-procurement implementation can minimize the opportunity to commit fraud because fraud does not only occur if there is pressure but also when the fraud perpetrator sees an opportunity to commit fraud. In essence, the e-procurement system in the goods and services procurement process in several districts in South Sulawesi Province has a positive and significant influence on fraud prevention.

In general, a person will perform a specific behavior that has a positive result (a favorable attitude) than behavior that has a negative effect (an unfavorable attitude). This condition proves that employees who have good intentions not to commit fraud will be able to prevent the fraud of goods and services procurement.

Conclusion

The results show that the implementation of e-procurement affects goods and services procurement fraud prevention in several cities or districts in South Sulawesi Province. Likewise, intentions can moderate the effect of e-procurement implementation on the goods and services procurement fraud prevention in South Sulawesi Province. These findings indicate e-procurement implementation has been well implemented in the Regional Government in South Sulawesi Province to prevent fraud in the procurement of goods and services. The findings of this study are best as reference material for policy determination and provide socialization about the importance of implementing e-procurement in goods and services procurement fraud prevention in local governments in the South Sulawesi Province. In addition, it has expected to increase public confidence in public services related to the open and transparent procurement of goods and services. For further research, more respondents should be sampled and add other variables that are possible to increase the effect of e-procurement on the goods and services procurement fraud prevention in local governments. The limitation faced in conducting this research is the Covid-19 pandemic so that researchers cannot freely collect data in regions.

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