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Forensic Auditing for Fraud Prevention in Indonesian Public Finance Governance

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	ABSTRACT
Keywords: Forensic auditing; Fraud prevention; Public finance; Fiscal governance; Internal control; Public-sector auditing Conflict of Interest Statement: The author(s) declares that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest. Copyright © 2024 ATR. All rights reserved	Purpose: This study examines how forensic auditing is implemented as a preventive instrument in Indonesia's public finance governance and identifies institutional, technological, cultural, and regulatory challenges that constrain its use. Research Design and Methodology: A descriptive qualitative design was used. Primary evidence came from in-depth interviews with forensic auditors, legal experts familiar with corruption-related regulation, and academics researching forensic auditing. Secondary evidence comprised relevant regulations, audit-agency reports, and scholarly literature. Data were analyzed through reduction, narrative presentation, and conclusion drawing, with source and method triangulation. Findings and Discussion: The evidence indicates that preventive forensic auditing can strengthen fraud risk assessment, support anomaly detection through data analytics, reinforce internal control, and increase perceived detection risk. Implementation is constrained by limited forensic-audit competencies, fragmented inter-agency data systems, bureaucratic resistance, unclear operational boundaries, limited technological resources, and rapidly evolving fraud methods. Implications: Public institutions should strengthen forensic competencies, data interoperability, auditor protection, and technology-enabled oversight. The study reframes forensic auditing from a primarily reactive investigative tool toward a preventive capability within public finance and fiscal governance.

Introduction

Transparent and accountable management of public finance is central to the credibility of government institutions and to the effective allocation of public resources. Indonesian public-finance scholarship places accountability, oversight, and responsibility at the core of state financial management, while also recognizing that weaknesses in governance can impair the use of public assets and budgets (Muhajir, 2019; Putra & Kandar, 2022). Within this setting, fraud is not only an accounting problem but also a fiscal-governance problem because misappropriation, corruption, and manipulated reporting can divert resources from public purposes and weaken institutional trust.

Public-sector fraud can take multiple forms, including corruption, asset misappropriation, and fraudulent reporting (Christian & Veronica, 2022). Research on fraudulent financial statements further shows that opportunity, pressure, capability, and related behavioral conditions can shape fraud risk, although the relevance of any particular fraud model depends on the institutional setting (Amar &

Iskandar, 2023). For state institutions, the practical challenge is therefore not merely to identify wrongdoing after losses have occurred, but to strengthen the capacity to recognize vulnerabilities and suspicious patterns early enough for corrective action.

Conventional public-sector audit remains essential for accountability and external oversight, but its mandate and timing do not always provide the same investigative depth as a fraud-focused examination. Studies of the Indonesian Audit Board and state-finance oversight emphasize the importance of audit institutions in identifying weaknesses in financial management (Kaldera et al., 2020; Lediastuti & Subandijo, 2014). Earlier forensic-audit literature likewise distinguishes fraud-oriented examination from routine assurance by emphasizing evidence, internal-control weaknesses, and indicators of intentional irregularity (Miqdad, 2008). These differences create a rationale for integrating forensic capabilities into preventive oversight rather than relying exclusively on ex-post investigation.

Forensic auditing combines accounting, auditing, investigative reasoning, and the disciplined use of evidence to address suspected or potential fraud. Indonesian studies have examined its use in public financial management, fraud detection, and investigative work (Nur, 2022; Prasetyo et al., 2023; Wuysang et al., 2016). Evidence from Indonesian public-sector auditors also highlights the importance of specialized forensic skills in revealing fraud (Sumartono et al., 2020). Taken together, this literature suggests that forensic capability can contribute not only after an allegation has matured into a formal case, but also earlier through risk assessment, control evaluation, and focused analysis of anomalous transactions.

Digitalization expands both the opportunity for preventive oversight and the complexity of fraud risk. Research involving Indonesian auditors shows that big-data capability can support forensic audit and fraud detection (Junaidi et al., 2024; Syahputra & Afnan, 2020), while more recent evidence also links big-data use with fraud-detection effectiveness (Pratiwi et al., 2023). At the same time, digital readiness, data fragmentation, professional competence, organizational commitment, and institutional culture can constrain the practical value of these tools (Alamsyahbana et al., 2022; Wijatmoko, 2021). These constraints are particularly important in public finance, where oversight often requires coordination across agencies, systems, and legal authorities.

The existing literature provides evidence on forensic techniques, auditor competencies, fraud detection, internal control, and data analytics, but these streams are often examined separately. This study therefore analyzes how forensic auditing is understood and implemented as a preventive instrument in Indonesian public finance governance and identifies the strategic barriers that limit its preventive use. The contribution is an integrated qualitative account that connects preventive mechanisms - fraud-risk assessment, data analytics, internal control, and deterrence - with the institutional conditions required for those mechanisms to function. The study is positioned within fiscal governance and public-sector auditing rather than claiming a taxation-specific effect.

Literature Review

Forensic Auditing as a Preventive Public-Sector Capability

Forensic auditing is commonly associated with the investigation and evidentiary reconstruction of suspected fraud, but its techniques can also support prevention when they are embedded in risk assessment and internal control. Early Indonesian work describes forensic audit as a specialized form of examination oriented toward fraud indicators, evidence, and weaknesses in control systems (Lediastuti & Subandijo, 2014; Miqdad, 2008). In regional public-finance management, forensic accounting and investigative auditing have likewise been linked with preventive, detective, and investigative functions (Wuysang et al., 2016).

The preventive perspective is supported by broader public-sector evidence. Studies in Indonesia, Ethiopia, and Nigeria report that forensic skills and techniques can strengthen the capacity of public institutions to detect or prevent fraud, while also showing that effectiveness depends on professional capability and institutional adoption (Olaniyan et al., 2021; Sumartono et al., 2020; Tiruneh, 2021). Recent public-sector literature similarly characterizes forensic accounting as a mechanism that can reinforce internal control, transparency, investigative capability, and fraud prevention. Accordingly,

the central issue is not whether forensic work replaces conventional audit, but how forensic capabilities can complement routine oversight at points of elevated fraud risk.

Indonesian literature also shows that audit practice continues to evolve alongside technology and specialized assurance needs. The comparison of conventional and other audit approaches by Lubis (2023) underscores the changing technological environment of audit practice, while Nur (2022) and Prasetyo et al. (2023) emphasize the relevance of forensic and investigative approaches for complex fraud settings. This supports a preventive model in which forensic auditing is activated selectively around high-risk transactions, control weaknesses, or red flags rather than applied indiscriminately to every public-sector process.

Data Analytics, Internal Control, and Early Warning

Preventive forensic auditing increasingly depends on the ability to analyze large and heterogeneous datasets. Indonesian evidence indicates that big-data capability can enhance forensic audit and fraud-detection processes by improving the identification of unusual patterns and relationships (Junaidi et al., 2024; Pratiwi et al., 2023; Syahputra & Afnan, 2020). In operational terms, this capability is most useful when analytical signals are connected to control processes, procurement records, payment systems, vendor information, or other public-finance data that allow anomalies to be examined before losses become difficult to recover.

Technology alone, however, does not constitute a preventive control system. Internal controls, fraud awareness, risk management, and forensic competence remain complementary. Alamsyahbana et al. (2022) link internal control and forensic accounting with early fraud detection, while fraud awareness, internal control, risk management, and forensic accounting skills can contribute to prevention in Indonesian public-sector oversight. A recent scoping review likewise identifies technology integration, governance, and control quality as mutually dependent elements of public-sector fraud prevention.

Digital readiness therefore has both technical and organizational dimensions. Where data are fragmented across agencies or access is slow, advanced analytics cannot deliver timely warning. Evidence on digital-forensic readiness in Indonesian government settings illustrates the importance of institutional preparedness, information governance, and technical capability (Wijatmoko, 2021). For preventive forensic auditing, these considerations imply that data interoperability and access governance are as important as analytical software itself.

Auditor Capability and Fiscal-Governance Conditions

Forensic work depends on professional judgment, investigative competence, skepticism, ethics, and the ability to interpret evidence. Indonesian research finds that forensic-accountant skills matter for public-sector fraud work (Sumartono et al., 2020), while auditor experience, ethics, and professional skepticism have been associated with fraud-detection ability (Wahidahwati & Asyik, 2022). These findings are consistent with the view that preventive forensic auditing requires more than a procedural checklist; it requires personnel who can recognize how transactions, controls, behavior, and digital evidence interact.

Institutional context also shapes whether forensic findings lead to preventive action. Public-finance accountability requires effective external and internal oversight, clear responsibility, and follow-up mechanisms (Kaldera et al., 2020; Muhajir, 2019). State financial management also depends on planning, supervision, and accountability across the public-resource cycle (Putra & Kandar, 2022). Within this broader fiscal-governance architecture, forensic auditing is most defensible as a targeted capability that supports risk-based oversight, evidence quality, and institutional learning rather than as a substitute for routine financial, compliance, or performance audit.

Research Design and Methodology

Research Design and Context

This study uses a descriptive qualitative design to examine the implementation of forensic auditing for fraud prevention in Indonesia's public-finance context. A qualitative approach is appropriate for interpreting professional and institutional perspectives concerning audit practice, organizational

governance, and implementation barriers (Rukin, 2019). The study is descriptive rather than causal: it seeks to explain how preventive forensic auditing is understood and applied and what constraints are reported, not to estimate a population-level treatment effect or causal impact.

Data Sources and Collection

The evidence base combines primary and secondary sources. Primary data were obtained through in-depth interviews with key informants from three professional groups: forensic auditors practicing in Indonesia, legal experts familiar with corruption-related regulation, and academics researching forensic auditing. Secondary data consisted of reviews of relevant regulations, reports issued by audit or oversight bodies, and scholarly literature. The study therefore combines professional accounts with documentary material in order to examine both operational practice and the institutional environment surrounding public-sector fraud prevention.

Data Analysis and Credibility

The analysis follows an interactive qualitative process of data reduction, narrative presentation, and conclusion drawing. Descriptive evidence from interviews and documents was organized around recurring preventive functions and implementation constraints. Source and method triangulation were used by comparing interview accounts with documentary and scholarly evidence. This approach is consistent with qualitative research guidance emphasizing systematic interpretation and triangulation of multiple evidence sources (Achmad & Yulianah, 2022; Rukin, 2019). No additional participant counts, interview dates, recruitment procedures, coding statistics, or other procedural details are introduced beyond those supported by the study record.

Findings and Discussion

Findings

Preventive Shift from Ex-Post Examination to Risk-Based Oversight

The evidence indicates that the principal preventive contribution of forensic auditing is a shift in attention from completed irregularities toward vulnerabilities that can be examined earlier in the public-finance cycle. Interview accounts describe the use of fraud-risk assessment to identify control weaknesses and transaction points that are particularly exposed to manipulation. Procurement of goods and services and the disbursement of social-assistance funds were identified as examples of activities in which targeted review can be used to examine vulnerabilities before a suspected loss becomes fully realized.

A forensic auditor described this change in operational emphasis by noting that auditors were historically called after losses had already developed into formal cases, whereas preventive work focuses on detecting 'red flags' before funds are disbursed. The same account linked this preventive orientation with analysis of e-procurement and e-budgeting data. The finding does not establish that every anomaly is fraudulent; rather, it shows how forensic techniques can narrow attention to transactions that merit additional verification.

The reported preventive role also extends to internal-control assessment. Participants described forensic review as a means of examining whether control structures can identify or contain suspicious transactions at an earlier stage. In this sense, forensic auditing is not presented as a replacement for the Government Internal Control System, but as a specialized capability that can probe weaknesses, unusual patterns, and suspected circumvention of routine controls.

Technology-Enabled Anomaly Detection

Data analytics emerged as a second preventive mechanism. Interview evidence emphasized the value of examining large volumes of transaction data to identify patterns that may not be visible through conventional sampling alone. Illustrative red flags in the study record include repeated procurement patterns, package splitting that may avoid open-tender thresholds, relationships between vendor profiles and responsible officials, and identical digital identifiers used across ostensibly separate tender participants. These examples are treated as indicators requiring verification, not as automatic proof of fraud.

The preventive value of analytics depends on access to timely and sufficiently integrated data. Participants described public-sector data as fragmented across institutional systems, with inter-agency access procedures sometimes slowing analysis. This limits the ability of forensic teams to connect transaction, vendor, budgeting, and related records in near real time. The finding therefore points to a structural dependency: analytical capability can strengthen oversight only when data governance and institutional access arrangements allow relevant information to be combined responsibly.

Deterrence, Evidence Quality, and Institutional Oversight

Participants also associated forensic capability with a stronger perceived risk of detection. When public officials understand that complex transactions can be reconstructed and digital patterns can be examined, opportunities for concealment may become more difficult to exploit. The evidence supports describing this as a perceived deterrent mechanism rather than as proof that forensic auditing automatically reduces corruption incidence.

The legal perspective reported in the study emphasized the importance of clear evidentiary foundations and lawful authority when forensic findings are used in the public sector. Preventive review was described as valuable when it enables administrative weaknesses or suspicious transactions to be addressed before they develop into larger losses or more serious violations. This perspective also highlights why boundaries between internal administrative oversight and criminal investigation need to be clear: uncertainty over authority can reduce auditor confidence and complicate follow-up.

The findings further suggest that stronger forensic capability can expand the role of internal oversight from documentary compliance checking toward more risk-sensitive examination. Participants linked this capability with better initial validation of whistleblowing reports, stronger evidence gathering, and more focused follow-up of control weaknesses. These functions are most defensible when they remain proportionate to the evidence and are embedded in established oversight and due-process arrangements.

Strategic Challenges to Preventive Implementation

The most persistent implementation challenge concerns specialized human resources. The study record identifies limited numbers and uneven distribution of auditors with formal forensic competencies, particularly outside central oversight institutions. This gap can leave frontline auditors dependent on formalistic procedures even when suspected fraud requires deeper investigative, legal, or digital expertise.

A second challenge is technological fragmentation. Government entities operate multiple digital platforms with different access rules and levels of interoperability. Participants reported that data silos and lengthy access procedures can delay transaction tracing and anomaly analysis. Limited budgets for specialized digital-forensic infrastructure and analytical software can reinforce this constraint, especially at regional levels.

Organizational culture constitutes a third barrier. Forensic review may be perceived as fault-finding rather than as a preventive governance function, which can encourage delayed document submission, limited cooperation, or defensive behavior. Participants also emphasized the importance of leadership commitment: without credible follow-up from senior management, risk assessments may not lead to control improvement.

A fourth challenge concerns regulatory clarity and auditor protection. The study record describes concern about overlapping operational boundaries between internal oversight and criminal investigation, as well as the vulnerability of auditors when findings affect powerful interests. These concerns can weaken independence and reduce willingness to pursue complex indications. Finally, the rapid evolution of digitally enabled fraud increases the need for continuous professional development, because preventive methods can become obsolete as perpetrators adapt to new financial technologies and concealment techniques.

Discussion

The findings support a preventive interpretation of forensic auditing that is consistent with earlier public-sector research. Indonesian evidence has already shown that forensic accounting and

investigative auditing can support prevention and detection in regional financial management (Wuysang et al., 2016), while studies from other public-sector settings report positive roles for forensic techniques in fraud prevention and detection (Olaniyan et al., 2021; Tiruneh, 2021). Recent literature similarly emphasizes the contribution of forensic accounting to internal control, transparency, and prevention. The present study adds to this literature by showing how these functions are connected operationally: risk assessment directs attention, analytics identifies anomalies, forensic judgment interprets the signals, and institutional follow-up determines whether the information produces preventive action.

The technology theme is also consistent with empirical work on big data and fraud detection. Studies of Indonesian auditors associate big-data capability with forensic audit and fraud-detection effectiveness (Junaidi et al., 2024; Syahputra & Afnan, 2020), and Pratiwi et al. (2023) similarly report a positive role for big data in fraud detection. The present findings qualify that optimism by emphasizing data interoperability and access. Technology is therefore better understood as an enabling capability than as an independent solution: fragmented databases, weak governance, or delayed access can prevent sophisticated analytics from producing timely preventive value. This interpretation is consistent with recent synthesis work on technology and fraud prevention in the public sector.

The human-capability findings likewise align with research on forensic skills and auditor attributes. Specialized forensic competence is associated with public-sector fraud work in Indonesia (Sumartono et al., 2020), while experience, ethics, and professional skepticism contribute to fraud-detection ability (Wahidahwati & Asyik, 2022). The importance of fraud awareness, internal control, risk management, and forensic accounting skills among public-sector oversight personnel. These studies reinforce the present finding that certification or software acquisition alone is insufficient; preventive forensic auditing requires a professional system that combines competence, judgment, institutional support, and continuous learning.

From a fiscal-governance perspective, the findings place forensic auditing within a broader accountability architecture. Public finance requires clear responsibility, oversight, and follow-up across planning, execution, and reporting (Muhajir, 2019; Putra & Kandar, 2022), while external public audit remains an important accountability mechanism (Kaldera et al., 2020). Forensic auditing can strengthen this architecture when applied selectively to elevated fraud risks, but it should not be interpreted as replacing financial, compliance, or performance audit. Its distinctive value lies in deeper examination of suspicious patterns, intentional circumvention, and evidentiary relationships that may not be the primary focus of routine audit procedures.

The study also clarifies the boundary of the claims that can be made. The qualitative evidence indicates mechanisms and perceived institutional effects, but it does not establish a causal reduction in fraud, quantify the magnitude of deterrence, or demonstrate that the same implementation model will work uniformly across all government institutions. Claims of effectiveness should therefore remain context-specific. Future evaluation should test whether integrated data access, specialized forensic capability, and stronger follow-up mechanisms produce measurable improvements in detection timeliness, control remediation, and loss prevention.

Conclusion

This study shows that forensic auditing can be positioned as a preventive capability within Indonesian public finance governance when it is integrated with fraud-risk assessment, data analytics, internal control, and timely institutional follow-up. The evidence indicates that its preventive value lies in identifying vulnerabilities and red flags earlier, improving the examination of suspicious transactions, supporting stronger evidence, and increasing the perceived likelihood that complex irregularities can be detected.

The preventive potential is constrained by interrelated institutional conditions. Limited forensic competencies, fragmented data systems, bureaucratic resistance, unclear operational boundaries, insufficient technological resources, and rapidly evolving fraud methods can weaken implementation. The practical implication is that investment in forensic auditing should be accompanied by competency

development, interoperable and lawfully governed data access, leadership support, auditor protection, and clear coordination between internal oversight and law-enforcement functions.

The study contributes an integrated fiscal-governance perspective that connects the mechanisms of preventive forensic auditing with the conditions required for implementation. Its qualitative and context-specific design does not permit population-level generalization or causal estimates of fraud reduction. Future research should compare implementation across central and regional institutions, examine the effects of data integration and auditor-capability programs over time, and evaluate whether preventive forensic interventions reduce detection delays, strengthen control remediation, or limit realized public-finance losses.

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