



The Authority of the Prosecutor's Auditor in Calculating State Losses in Corruption Crime Cases

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ABSTRACT: This research aims to examine the Authority of Prosecutor's Auditors in Calculating State Losses in Corruption Crime Cases. Calculating state losses is an integral part of law enforcement against criminal acts of corruption. In this context, the prosecutor's auditor plays an important role in evaluating and estimating the value of losses arising from acts of corruption. This research aims to explore and analyze the authority of prosecutors' auditors in carrying out calculations of state losses in corruption cases. The problem that will be discussed in this research is what is the Authority of the Prosecutor's Auditor in Calculating State Losses in Corruption Crime Cases. The research method used is a normative research method using a statute approach and analyzed using content analysis.

KEYWORDS: Authority, Prosecutor's Auditor, State Losses, Corruption

I. INTRODUCTION

Corruption cases that are rife in Indonesia have become a serious concern for the government, society, and other stakeholders. Corruption is not only economically harmful, but also undermines public trust, weakens state institutions, and hinders national development. There are several factors that contribute to the rise of corruption cases in Indonesia, including a weak legal system, lack of transparency and accountability, and low moral awareness and integrity. In addition, the culture of nepotism and collusion has also been deeply rooted in Indonesia's social and political structure. To overcome this problem, joint efforts from various parties are needed. The government should improve the effectiveness of law enforcement and strengthen anti-corruption institutions such as the Corruption Eradication Commission.[1]

Based on the explanation contained in Law No. 11 of 2021 updates to Law No. 16 of 2004 concerning the Attorney General of the Republic of

Indonesia in Article 1 Paragraph (1), it has been explained about the meaning of the Prosecutor's Office itself, the Prosecutor's Office of the Republic of Indonesia is a government institution whose functions are related to judicial power that exercises state power in the field of prosecution and other authorities based on law, Therefore, the prosecutor's office is a government institution that has authority in the field of prosecution carried out by the public prosecutor. The definition of the Public Prosecutor has also been explained in Law No. 11 of 2021, an update to Law No. 16 of 2004 concerning the Attorney General of the Republic of Indonesia in Article 1 Paragraph (3) that the Public Prosecutor is a Prosecutor authorized by this Law to prosecute and carry out the determination of judges and other authorities under the Law, while the Prosecutor himself is a Civil Servant with a functional position that has specificity and carry out its duties, functions, and authorities based on the Law in accordance with those described in Law No. 11 of 2021 updates Law No. 16 of 2004 concerning the Attorney General of the Republic of Indonesia Article 1 Paragraph (2). [2]

Realizing the threat of corruption that can cause the State of Indonesia to be affected by a multidimensional crisis, Law No. 16 of 2004 concerning the Attorney General of the Republic of Indonesia was amended by Law No. 11 of 2021 updating Law No. 16 of 2004 concerning the Attorney General of the Republic of Indonesia, the prosecutor's office carries out its duties and functions and authorities regardless of the influence of other powers, therefore the Attorney General is responsible for independence demands made based on justice and conscience.[3] Prosecutors in the process of law enforcement must always act based on the law and heed religious norms, decency, and decency and must uphold human values, law, and justice that live in society as an effort to create conditions for a calm and orderly society, through



its general function, namely as a Public Prosecutor and executor of court decisions, in addition to being an investigator in special criminal cases. among others, one of them is the criminal act of corruption as stipulated in Law Number 20 of 2001 an update to Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption. The function of the Prosecutor is one of the chains of the process of overcoming crimes or criminal acts that occur that cannot be separated or separated from the process of investigation, prosecution, trial and execution. [4]

The formulation of sanctions against perpetrators of corruption is expected to be able to meet and anticipate legal developments, the community in eradicating more effectively every form of corruption that is very detrimental to state finances or the state economy in particular and society in general. Thus, the calculation and proof of state financial losses is very important, in addition to ensnaring perpetrators of corruption as well as to return the losses that have been caused by these acts of corruption to the state treasury. The calculation of state financial losses became the basis for the prosecutor in his indictment to calculate how much state financial losses were harmed due to the actions of corruption defendants. Explanation of Article 32 paragraph (1) of the Law on the Eradication of Criminal Acts of Corruption, which states that what is meant by real State financial losses is State financial losses that can be calculated based on the findings of authorized agencies or appointed public accountants. This explanation is to clarify the formulation contained in Article 32 paragraph (1) of the Corruption Eradication Law related to the phrase that there has been a real loss of state finances.[5]

To see whether there is a financial or economic loss in the country, it can be done by calculating an audit by the authorized institution or agency. Article 7 paragraph (2) point b number 5 of Ministry of State Apparatus Empowerment and

II. RESEARCH METHODS

The research method used is a normative research method. By using a statute approach related to the Authority of the Auditor of the Prosecutor's Office in Calculating State Losses in Corruption Cases. The statute approach is to examine matters concerning legal principles, legal views and doctrines, and laws and regulations related to the environment, and accurate and accountable data related to the authority of the Prosecutor's Auditor in calculating state losses in cases of criminal acts of corruption. In addition, an in-depth examination of the legal facts is also held to then seek solutions to

Bureaucratic Reform of the Republic of Indonesia Regulation Number 48 of 2022 concerning Functional Auditors, in this case, explains that auditors as a technical implementation of internal supervision can provide expert information in conducting investigations and/or trials.[6] However, the extent to which auditors can identify data or information includes state financial calculations. As in Decision Number 15/Pid.Sus-TPK/2023/PN.Tjk where the defendant is a Civil Servant appointed as well as a Official Signing Payment Order at the Bandar Lampung District Attorney's Office, in this judgment the defendant is proven to have committed unlawful acts of corruption by deviating Performance Allowance money that has been carried out from 2021 to 2022 to enrich himself, others or corporations. And the defendant jointly participated in doing or instructing others to commit acts that abuse their authority. So that for the actions that the defendant committed made state economic losses amounting to Rp.4,124,352,470 (four billion one hundred twenty-four million three hundred fifty-two thousand four hundred and seventy rupiah). Quoted in the verdict, the defendant violated Article 2 Paragraph (1) Jo. Article 18 Paragraph (1) of Law Number 31 of 1999 concerning the Eradication of Corruption as amended by Law Number 20 of 2001 concerning Amendments to Law Number 31 of 1999 concerning the Eradication of Corruption Jo Article 55 Paragraph (1) 1st of the Jo Criminal Code Article 64 Paragraph (1) 1st of the Criminal Code, Law Number 46 of 2009 concerning Corruption Courts, Law Number 8 of 1981 concerning Criminal Procedure Law. Based on this description, the problem in this study is how the authority of the Auditor of the Prosecutor's Office in calculating state losses in cases of criminal acts of corruption.[7]

the problems that arise in the symptoms concerned.[8]

III. RESULTS AND DISCUSSION

A. General Studies Related to Auditors

Auditors play an important role in upholding financial integrity and accountability in an organization or institution. They are tasked with conducting independent checks of financial statements, business processes, and internal control systems to ensure correctness, fairness, and compliance with applicable regulations. This paper aims to review the role and responsibility of auditors in upholding financial integrity and accountability.



Auditors have several key roles in carrying out their duties.[9] First, they are responsible for assessing the reliability and quality of financial information presented in financial statements. This includes checking transactions, records, and accounting policies used by the organization. Second, auditors also play a role in evaluating the effectiveness and adequacy of internal control systems implemented by the organization to prevent and detect fraud and errors. Third, auditors have the responsibility to provide an independent opinion on the organization's compliance with applicable accounting and regulatory standards.[10]

In addition, auditors must also comply with high professional ethical principles in carrying out their duties. They must be independent, objective, and impartial in conducting examinations. In addition, they must also maintain the confidentiality of the information they obtain during the vetting process and provide clear and transparent communications to interested parties. Despite having an important role, auditors are also faced with various challenges and risks in carrying out their duties. One of the main challenges is the pressure to produce opinions that match the wishes of the client or employer. This can threaten the independence and objectivity of auditors in conducting examinations.[11] In addition, auditors are also exposed to legal and reputational risks in the event of errors or fraud that are not detected during the inspection. In addressing these challenges and risks, it is important for auditors to adhere to the principles of professional ethics, maintain independence and objectivity, and continuously improve their skills and knowledge through ongoing training and education. Thus, auditors can carry out their roles with integrity and high effectiveness in upholding financial integrity and accountability in various organizations and institutions.[12]

B. Authority of the Auditor of the Prosecutor's Office in Calculating State Losses in

Corruption Cases Corruption is a serious problem that harms the state and society. In handling corruption cases, the calculation of state losses plays a key role in upholding financial justice. The Auditor of the Prosecutor's Office has an important role in calculating state losses in cases of criminal acts of corruption.[14] This paper will discuss the authority of the prosecutor's auditor in carrying out these duties and the challenges faced. The Auditor of the Prosecutor's Office has broad authority in calculating state losses. They can conduct audits, examinations, and investigations of assets suspected of originating from criminal acts

Other Auditors' authority over investigative audits/calculation of state financial losses. According to Law Number 17 of 2003 Article 1 point 1 state finance is all state rights and obligations that can be assessed with money, as well as everything both in the form of money and goods that can be made state property related to the implementation of these rights and obligations. In accordance with the explanation of Article 31 paragraph (1) of Law Number 31 of 1999 concerning the Eradication of Corruption Criminal Acts jo Law Number 21 of 2001 which is meant by manifestly there has been a state financial loss is a loss that can be calculated based on the findings of the authorized agency or appointed public accountant. Constitutional Court Decision Number: 31 / PUU-X / 2012 explains that the authorized agencies are the Audit Board, the Financial and Development Supervision Agency, the Inspectorate, Investigators, appointed Public Accountants, Regional Financial Management Work Units and other parties (including companies) who show material truth in calculating state financial losses. In relation to determining state financial losses in cases of criminal acts of corruption, if the Prosecutor's Office in handling irregularities in criminal acts of corruption is already at the investigation stage, it usually requires the assistance of the financial and development supervisory agency. The form of assistance from the Financial and Development Supervisory Agency is to calculate losses, including providing inputs in disclosing additional facts that may exist. However, in the laws and regulations in Indonesia, it is not clearly stipulated about a necessity to calculate state financial losses committed by the Audit Board or the Financial and Development Supervision Agency or other agencies.[13]

of corruption. Auditors have access to a wide range of information and documents necessary to accurately identify, track, and calculate state losses.[15] However, in carrying out their duties, the prosecutor's auditor is also faced with a number of challenges. One of them is the complexity of corruption cases that often involve complex transactions and hidden assets. Auditors must also face obstacles in gathering the necessary evidence and information, especially if there are uncooperative relevant parties. To overcome these challenges, certain steps are needed. First, strengthening the capacity of auditors in technical, investigative, and financial analysis. Second, increased cooperation between institutions, including with financial institutions and other



authorities.[16] Third, the application of sophisticated information technology and management information systems to support the process of data collection and analysis. By optimizing the authority and capacity of the prosecutor's auditor, it is hoped that the process of calculating state losses in corruption cases can be carried out more effectively and efficiently. This will help recover assets that have been harmed by the state, uphold financial justice, and strengthen the integrity of the legal system in the fight against corruption. As part of efforts to eradicate corruption as a whole, increasing the role and authority of prosecutor's auditors is an important and strategic step.

Basically, there is no rule that prohibits or allows the Prosecutor to calculate state losses on their own, but according to Article 30 of Law Number 16 of 2004 as amended by Law Number 11 of 2021, one of the duties and authorities of the Prosecutor's Office is to investigate criminal acts of corruption. Where it is clearly implied, one of the duties of the investigator is to find data and collect evidence and evidence. Related to the theory of authority which has a definition that authority is a right owned by an official or agency that acts to exercise its authority based on applicable laws and regulations. So in this case, as long as the calculation and determination of state financial losses is categorized as easy to do, the prosecutor's office based on this authority can calculate and determine state financial losses. The Prosecutor's Office has procedures in place to disclose real state financial losses committed by corruption suspects. Siska explained that prosecutorial investigators in investigating certain crimes, one of which is corruption, must have proof of a statement that there has been a state financial loss caused by the suspect, therefore the investigator requests the supervisory field to prepare an audit team from the competent authority to calculate state financial losses, in accordance with the amount of state financial losses in the case and Based on the level of difficulty in disclosing facts, the auditor can be an authorized agency outside the Prosecutor's Office or the internal auditor of the Prosecutor's Office. This is in accordance with the Attorney General's Letter Number: B-22 / A / SUJA / 02/2021 concerning Determination of Suspect Status and Authority to Calculate State Financial Losses in Corruption Criminal Cases addressed to the Chief High Prosecutor's Office, urging investigators to be more selective in selecting and appointing authorized agencies by considering

indications of the value of the amount of state financial losses and the type of quality of case handlers.[17]

Gilar Cahya Andromeda explained that auditing the calculation of state financial losses cannot be done immediately, there are several criteria that must be met, namely:

1. The irregularities that inflicted state financial losses were quite clear based on the opinion of investigators
2. The potential financial losses of the country can be estimated
3. The Audit Board Inspectorate General of the Ministry/LPNK has not conducted an investigative audit on the same matter
4. The evidence necessary to calculate state financial losses has been obtained by investigators in a relative, relevant, competent and sufficient manner
5. The application for an investigative audit or audit of the calculation of state financial losses can be fulfilled if it does not exceed the quota of investigative audit or audit of the calculation of state financial losses listed in the annual supervisory work program.

Zahri Kurniawan explained that the investigator asked the Supervision Assistant to conduct an audit by the auditor, in this case the auditor who will be given the authority must match the implementation qualifications in accordance with the SOP for Audit for Calculating State Financial Losses and Investigative Audit Number B-1056 / L.8 / H.III.1 / 02/2024, namely Having an auditor certificate and serving as a functional auditor and Have a certificate of investigative / audit training or Have forensic audit competence / who Experienced in conducting assignments in the field of investigation and other supervisory tasks. The Lampung High Prosecutor's Office has audited the calculation of state financial losses several times. This audit of calculating state financial losses is not only used for employees in the prosecutor's agency, but can be used for perpetrators who are not employees of the prosecutor's office or outside the prosecutor's agency. The results of the audit report on the calculation of state financial losses can be used as evidence in the trial. Evidence is defined as tools that have something to do with a criminal act, where these tools can be used as evidentiary material, in order to create confidence for the judge in the truth of a criminal act that has been committed by the defendant.



IV. CONCLUSION

Based on the results of research related to the Authority of the Auditor of the Prosecutor's Office in Calculating State Losses in Cases of Criminal Acts of Corruption, it can be seen that the Authority of the Auditor of the Prosecutor's Office in calculating state losses in cases of criminal acts of corruption has a vital role in upholding financial justice and recovering assets that have been harmed by the state. The prosecutor's auditor has the authority to calculate state losses if he has an auditor certificate and serves as a functional auditor and has a certificate of investigative / audit training or has forensic audit competence / who has experience in conducting assignments in the field of investigation and other supervisory tasks. In the process, the prosecutor's auditor has broad authority to conduct audits, examinations, and investigations of assets suspected of originating from criminal acts of corruption. However, prosecutorial auditors are also faced with a number of challenges, including the complexity of corruption cases and obstacles in gathering the necessary evidence and information. To overcome these challenges, measures are needed to strengthen auditor capacity, enhance interagency cooperation, and implement advanced information technology. By optimizing the authority and capacity of the prosecutor's auditor, it is hoped that the process of calculating state losses in corruption cases can be carried out more effectively and efficiently. This will help recover assets that have been harmed by the state, uphold financial justice, and strengthen the integrity of the legal system in the fight against corruption as a whole. Thus, increasing the role and authority of the prosecutor's auditor is an important step in efforts to eradicate corruption and enforce the law fairly and fairly.

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