Volume 5 Issue 1 (2025) Pages 633 - 643
Amkop Management Accounting Review (AMAR)
ISSN : 2828-2248 (Online)

Exploring State Audit Integrity: Media Insights into Bribery During Financial Examinations

Adolf Z. D. Siahay [1]✉, Agustinus Salle[2]
[1,2] Universitas Cenderawasih, Jayapura, Papua, Indonesia

Abstract
This article explores the phenomenon of bribery in the financial examination process conducted by Indonesia's Supreme Audit Institution (BPK) using media-based content analysis. Drawing on reported cases from 2020 to 2025—this study identifies patterns in motives, actors, methods, and impacts of bribery in audit practices. The study uses qualitative content analysis and applies the Fraud Triangle, Agency Theory, and Klitgaard's Corruption Formula as analytical frameworks. Findings indicate that bribery is often motivated by the desire to secure a favorable audit opinion (WTP) or to conceal financial irregularities, facilitated through informal transactions involving both public officials and auditors. The study concludes that bribery in audits is not incidental but systemic, and calls for institutional reforms in transparency, supervision, and whistleblower protection. Recommendations for further research include qualitative studies on audit culture and comparative analysis of corruption-prone regions.

Keywords: *Audit Bribery, BPK, Financial Accountability, Fraud Triangle, Indonesia.*

✉ Corresponding author :
Email Address : asiahay1011@gmail.com

INTRODUCTION

Public sector audits are fundamental mechanisms in democratic governance, functioning as oversight instruments that ensure financial accountability and transparency in the use of public funds. In Indonesia, this responsibility falls on the Supreme Audit Institution (*Badan Pemeriksa Keuangan*, or BPK), which is mandated to audit both central and regional government financial statements. However, recent corruption cases have revealed significant integrity gaps within this very institution, particularly concerning bribery and manipulation of audit outcomes (Kompas.com, 2022; Detik.com, 2023).

The paradox of corruption within audit institutions—tasked with preventing financial misconduct—presents a serious threat to public trust and institutional legitimacy. Bribery involving auditors undermines the credibility of audit findings and weakens the state's capacity to regulate itself. From 2020 to 2025, high-profile scandals, including those involving the Bogor Regent, the South Sulawesi government, Sorong Regency, and the national BTS 4G infrastructure project, have exposed recurring patterns of illicit transactions between public officials and auditors (CNN Indonesia, 2024; Fajar.co.id, 2020).

This study investigates these cases to understand the systemic nature of audit bribery in Indonesia. By using qualitative content analysis of media reports, it identifies recurring themes such as motivations, actors, methods, and consequences of bribery in the public

DOI: 10.37531/amar.v5i1.2768

auditing environment. It argues that such practices are not isolated incidents but symptoms of institutional vulnerabilities and entrenched corruption networks.

To conceptualize these patterns, this paper applies three key theoretical lenses: the Fraud Triangle (Cressey, 1953), which explores the presence of pressure, opportunity, and rationalization as drivers of fraudulent behavior; Agency Theory (Jensen & Meckling, 1976), which explains how principal-agent problems can erode accountability in audit relationships; and Klitgaard's Corruption Formula (1998), which posits that corruption thrives in systems with unchecked monopoly power, high discretion, and low accountability.

Bribery in audit processes often stems from political or reputational pressures, especially the desire to obtain an unqualified audit opinion (*Wajar Tanpa Pengecualian*, or WTP). Public officials may perceive favorable audit results as vital for maintaining public confidence or securing political legitimacy, thus creating strong incentives to engage in unethical practices (Jensen & Meckling, 1976).

These incentives are compounded by weak institutional safeguards. In many regions—particularly outside of Java—auditors operate with minimal supervision, which increases the discretion available to them during financial examinations. This aligns with Klitgaard's assertion that discretion without oversight fosters corrupt behavior (Klitgaard, 1998). The capacity of BPK to monitor audit teams in remote areas is limited, providing fertile ground for collusion.

Rationalization also plays a central role in normalizing corruption within audit institutions. Phrases such as "pengondisian" reflect how illicit transactions are reframed as routine or necessary steps to secure audit compliance. This supports Cressey's (1953) notion that individuals justify unethical behavior to align with organizational or personal interests, thereby weakening internal moral constraints.

The actors involved in these schemes often include both high-ranking public officials and BPK auditors. For instance, in the BTS case, a senior BPK board member was accused of accepting a USD 2.6 million bribe to manipulate audit results (CNN Indonesia, 2024). Such incidents highlight how corruption can reach the highest levels of the auditing hierarchy, reinforcing the systemic nature of the issue.

The consequences of bribery in audit institutions are far-reaching. Beyond legal sanctions, manipulated audit outcomes distort public financial reporting, weaken fiscal discipline, and damage public confidence in government institutions. Citizens rely heavily on audit reports to understand how their tax money is spent. When these reports are compromised, democratic oversight is severely impaired.

In light of these issues, this study aims not only to document the mechanisms of audit bribery but also to propose institutional reforms. Strengthening audit integrity requires a multifaceted approach that includes rotating audit personnel, protecting whistleblowers, enhancing transparency, and fostering a culture of ethical auditing. Through this research, it becomes evident that combatting audit bribery is essential for restoring public accountability and reinforcing the credibility of state oversight institutions.

LITERATURE REVIEW

Integrity of Public Sector Auditing

Integrity in public sector auditing refers to the commitment of auditors to uphold the values of honesty, objectivity, and compliance with professional standards in conducting

DOI: 10.37531/amar.v5i1.2768

financial audits. Integrity is a personal value and an institutional element that serves as the primary foundation for maintaining the credibility of Audit Reports (LHP) and realizing accountability in state financial management. The world's highest audit organization, INTOSAI (2022), emphasizes that integrity is a core value of public audit, alongside independence and transparency, which aims to maintain public trust.

In Indonesia, an Unqualified Opinion (WTP) issued by the Supreme Audit Agency (BPK) is often considered a symbol of administrative compliance. However, various studies indicate that the issuance of such opinions can be influenced by external pressures or political interests, ultimately weakening audit integrity. Dye and Stapenhurst (2020) note that auditor integrity is vulnerable to compromise due to conflicts of interest, pressure from public officials, and imbalanced incentive systems.

Within the framework of Agency Theory (Jensen & Meckling, 1976), auditors act as agents of the public (principal) who must act in the interests of society. However, without information asymmetry and control, auditors may abuse their authority for personal or institutional gain. Power (2021) emphasizes that maintaining integrity requires more than individual ethical rules; it requires strengthening oversight systems, personnel rotation, and accountability structurally embedded in auditing institutions.

Bribery in State Financial Audits

Bribery in the public sector audit process is a form of systemic corruption that directly undermines auditors' independence and the objectivity of audit results. This practice is generally carried out in exchange for certain rewards so that auditors alter or 'condition' audit results to appear favorable to the public or other supervisory agencies. This phenomenon is very worrying because it undermines the BPK's credibility and obscures the country's finances (Transparency International Indonesia, 2023).

The Fraud Triangle theory developed by Cressey (1953) explains that fraudulent acts, including bribery, emerge when there is pressure (e.g., a target of an unqualified audit opinion), opportunity (minimal oversight of auditors), and rationalization (justification of actions as systemic or procedural necessities).

A study by Prabowo and Cooper (2020) states that the weak whistleblower system and the absence of strict sanctions against perpetrators reinforce a culture of silence in the audit environment. Furthermore, the Klitgaard Corruption Formula (1998), which states that corruption = monopoly + discretion—accountability, is highly relevant to explaining the context of audit bribery in the regions.

Auditors with full authority and minimal oversight are vulnerable to bribery requests from local government officials or department heads. According to ICW's report (2024), more than 10 cases of audit bribery have involved BPK officials and local government officials in the past five years, including in strategic national projects such as the 4G BTS project, regional incentive funds, and special allocation funds.

The Role of the Media in Exposing Audit Scandals

The media has a crucial function as an external watchdog in overseeing public financial management practices, including exposing cases of auditor bribery. In modern democracies, the media is not only a channel of information but also shapes public opinion and pressures authorities to act accountably.

DOI: 10.37531/amar.v5i1.2768

The Agenda-Setting Theory (McCombs & Shaw, 1972) explains that the media can shape public perceptions of the importance of specific issues by repeatedly and intensively raising them. Norris's (2022) research shows that the existence of free and investigative media is positively correlated with low levels of corruption, especially when the media highlights sectors of public fund management.

In Indonesia, media outlets such as Kompas, Detik, Tempo, and CNN Indonesia have played an important role in uncovering audit scandals, including the case of bribery of BPK auditors related to the 4G BTS project and grant funds in various provinces (CNN Indonesia, 2024).

Ettema and Glasser (2019) state that investigative journalism not only reports facts but also shapes the policy reform agenda. In this context, the media's role strengthens social control over oversight institutions and can accelerate reforms in public audit integrity. However, challenges such as the criminalisation of journalists and political pressure remain obstacles to comprehensive reporting on audit corruption issues in Indonesia.

Hypothesis Development

The Relationship between Political Pressure and Bribery in State Financial Audits

In public sector auditing practice in Indonesia, political pressure is one of the main factors that triggers auditor bribery. This pressure is often related to public officials' desire to maintain their institution's image or obtain an unqualified audit opinion from the Supreme Audit Agency (BPK). Positive audit results indicate administrative success, which directly impacts public perception and political legitimacy (Jensen & Meckling, 1976). Therefore, when an entity risks receiving an unfavorable opinion or significant findings, pressure arises to 'condition' auditors through bribery.

The Fraud Triangle Theory proposed by Cressey (1953) identifies pressure as one of the factors driving individuals to engage in fraudulent behavior. In the context of public audits, this pressure stems from political performance targets, demands from local leaders, or the desire to retain one's position. This pressure creates conditions where public officials feel compelled to bribe auditors to obtain the desired results.

In such conditions, bribery becomes a means to address high reputational or political risks. Several media investigative reports (CNN Indonesia, 2024; Kompas.com, 2023) indicate that bribery requests often arise after tensions between auditors and audited entities, particularly when financial irregularities are detected.

H1: There is a positive relationship between political pressure and the tendency for bribery to occur in the state financial audit process, where high pressure can encourage public officials to bribe auditors to secure audit results.

The Relationship between Auditor Discretion and Vulnerability to Bribery

Discretion is auditors' subjective authority in interpreting, concluding, and compiling audit reports. In public sector audits, especially in remote areas or those far from central oversight, auditors often have high discretion due to weak structural controls. Klitgaard (1998), in his corruption formula, states that corruption tends to occur in situations that combine monopoly of power, high discretion, and low accountability. Thus, auditor discretion becomes an important element in explaining the potential for bribery.

DOI: 10.37531/amar.v5i1.2768

Discretion that is not balanced by internal or external oversight mechanisms creates opportunities for corruption. Auditors can freely determine audit conclusions or delay the disclosure of findings until a 'conditioning' transaction has occurred. Research by Prabowo and Cooper (2020) shows that many cases of auditor bribery in Indonesia are related to the central BPK's inability to oversee regional audit teams.

Within the Agency Theory framework, auditors act as agents of the public who should protect society's interests in state financial audits. However, when significant discretion is granted without adequate control mechanisms, auditors can exploit these loopholes for personal gain, including accepting bribes to alter audit results.

H2: There is a positive relationship between auditor discretion and vulnerability to bribery in state financial audits, where greater auditor discretion increases the likelihood of audit irregularities.

The Relationship between Media Involvement and the Disclosure of Bribery Practices in State Financial Audits

The role of the mass media as an external watchdog in public governance is increasingly crucial in the context of state audit transparency. The media, especially investigative media, can uncover hidden information, including bribery practices in the audit process, that are not accessible by formal mechanisms.

The Agenda Setting Theory introduced by McCombs and Shaw (1972) states that the media reflects reality and shapes the priorities of issues perceived as important by the public. Thus, corruption practices in audits highlighted by the media will increase social pressure and the likelihood of disclosure.

Norris (2022) explains that free and active media positively correlate with high levels of public sector accountability. In the Indonesian context, many bribery cases involving BPK auditors only came to light after being extensively reported by the national media. For example, the case of bribery in the 4G BTS project and local government grants became public discourse after media reports triggered investigations by law enforcement agencies (CNN Indonesia, 2024; Detik.com, 2023).

The media functions as a reporter and as a **catalyst** that drives responses from formal oversight institutions such as the Corruption Eradication Commission (KPK), the Attorney General's Office, or the State Audit Agency (BPKP). The presence of the media reduces auditors' discretion, lowers the likelihood of misconduct, and increases the risk of exposure. Therefore, media involvement is seen as capable of strengthening the transparency effect and increasing the likelihood of bribery practices in audits being exposed.

H3: There is a positive relationship between media involvement and the probability of bribery practices in state financial audits being exposed, where the higher the intensity of media coverage, the greater the likelihood of audit bribery practices being exposed.

METHODOLOGY

This research adopts a qualitative descriptive methodology using content analysis to examine bribery practices within Indonesia's public audit processes. Qualitative content analysis is ideal for interpreting textual data from contextual and thematic perspectives, especially when examining corruption narratives embedded in media discourse

DOI: 10.37531/amar.v5i1.2768

(Krippendorff, 2018; Schreier, 2021). This approach facilitates the exploration of latent meanings, actor behaviors, and institutional dynamics based on naturally occurring data.

The data sources for this study consist of online news articles published from 2020 to 2025 by leading national outlets including *Kompas.com*, *Detik.com*, *CNN Indonesia*, *Bisnis.com*, and *Reuters*. These sources were selected based on their journalistic credibility, frequency of investigative reporting, and coverage of corruption and governance issues. As demonstrated by Tandoc et al. (2022), using digital media content as data enables real-time tracking of corruption patterns and offers transparency into public perceptions.

Keyword-based searches were conducted using terms such as "bribery BPK", "audit manipulation Indonesia", and "corruption in public audit." These keywords targeted reports specifically tied to Indonesia's Supreme Audit Institution (*Badan Pemeriksa Keuangan*, or BPK). The search was enhanced with Boolean operators and date filters to ensure data relevance. Consistent with best practices in digital content research, articles were archived and cross-verified to prevent selection bias (Neuendorf, 2023).

Articles were selected based on strict inclusion criteria: (1) involvement of auditors or public officials in a bribery scheme; (2) explicit linkage to audit processes conducted by BPK; and (3) the presence of verifiable information including the names of actors, the chronology of events, value of bribes, and legal outcomes. This framework enhances the credibility and reproducibility of qualitative corruption studies, as discussed by Jain et al. (2021).

After curation, the dataset was analyzed using thematic coding. The analytical framework centered on four core categories: (1) motives (e.g., securing WTP audit opinions or suppressing findings), (2) actors (e.g., auditors, local officials, ministry personnel), (3) methods (e.g., cash payments, luxury items, intermediaries), and (4) impacts (e.g., manipulated reports, erosion of trust, legal consequences). Thematic analysis was guided by Braun and Clarke's (2006) principles, which remain foundational but are increasingly complemented by software-assisted coding methods in contemporary studies (Miles et al., 2023).

The interpretation of findings draws from three well-established theoretical frameworks: the Fraud Triangle (Cressey, 1953), Agency Theory (Jensen & Meckling, 1976), and Klitgaard's Corruption Formula (1998). The Fraud Triangle allows for understanding micro-level motivations, while Agency Theory examines auditor-principal accountability failures. Klitgaard's model provides a macro-structural view, linking corruption to monopoly power, excessive discretion, and insufficient accountability mechanisms.

To strengthen analytical triangulation, the study incorporates digital tools to assist in data synthesis. OpenAI's ChatGPT was used to assist in clustering content, organizing themes, and highlighting discourse features. The application of AI-assisted qualitative analysis is increasingly recognized in the academic literature for enhancing coding efficiency while preserving researcher autonomy (Salmon & Nyhan, 2023; Tang, 2023). Importantly, all final interpretation and theoretical integration were conducted independently by the author in accordance with ethical academic practice.

While media-based content analysis offers rich empirical insight, it also carries limitations. Media framing, selection bias, or incomplete reporting may affect data completeness. These risks were mitigated by triangulating sources, cross-referencing legal documents, and avoiding reliance on single-source reports. This cautious yet innovative

DOI: 10.37531/amar.v5i1.2768

approach aligns with recent methodological frameworks in political communication and corruption research (Obermaier & Koch, 2022).

This methodology ensures both depth and rigor in exploring audit-related bribery cases in Indonesia. By blending traditional content analysis with recent advances in digital tools and theory-informed coding, this study offers a replicable and transparent approach for analyzing systemic corruption. It not only documents events but also decodes patterns and institutional failures underlying bribery practices in audit contexts.

RESULTS AND DISCUSSION

Overview of Key Bribery Cases

This study analyzed four major bribery cases related to audit processes conducted by the Indonesian Supreme Audit Institution (BPK) between 2020 and 2025. These cases, widely reported in national media, demonstrate that corruption in public sector audits is not isolated but follows consistent and systemic patterns across institutions and regions.

Case 1: Bogor Regency (2022)

In 2022, the Regent of Bogor, Ade Yasin, was found guilty of bribing auditors from BPK West Java to secure a Wajar Tanpa Pengecualian (WTP) opinion. Despite known irregularities in the regional financial reports, cash payments totaling IDR 1.9 billion were delivered to audit officials to manipulate the final outcome. The regent was sentenced to 4 years in prison.

Case 2: Sorong Regency (2023)

In Papua Barat, Yan Piet Mosso, Acting Regent of Sorong, was implicated in a bribery scheme involving IDR 1.8 billion and a Rolex watch given to BPK auditors. The goal was to suppress audit findings. Several actors were convicted and received prison sentences of 1 to 2 years.

Case 3: South Sulawesi (2020)

In 2020, four auditors from BPK South Sulawesi accepted IDR 2.9 billion from regional officials to alter audit findings. The payments were facilitated through Edy Rahmat. The auditors were later convicted and sentenced to between 4 years 8 months and 9 years 6 months.

Case 4: National Level – BTS Infrastructure Project (2024)

At the national level, Achsanul Qosasi, a BPK board member, was accused of receiving a USD 2.6 million bribe to cover up audit findings related to the BTS 4G infrastructure project. The case exposed systemic vulnerabilities in national audit processes.

Tabel 1 Summary of Key Cases

No	Year	Location	Main Actors Involved	Amount of Bribe	Key Objective	Outcome
1	2022	Bogor Regency	Ade Yasin, BPK West Java auditors	IDR 1.9 billion	Securing WTP audit opinion	4 years prison
2	2023	Sorong Regency	Yan Piet Mosso, BPK Papua Barat auditors	IDR 1.8 billion +	Suppress audit	1-2 years prison

DOI: 10.37531/amar.v5i1.2768

				Rolex	findings	
3	2023	South Sulawesi	BPK auditors, Edy Rahmat	IDR 9.9 billion	Affect audit results	4-9 years prison
4	2023	BTS Project (National)	Achsanul Qosasi, Ministry of Communication	USD 2.6 million	Hide infra audit issues	Ongoing prosecution

Patterns of Bribery in the Audit Process

From thematic analysis, four recurring patterns emerged: motives, methods, actors, and impacts. The primary motive across all cases was securing favorable audit outcomes, particularly WTP opinions. Officials sought these to present a clean public financial image, avoid budgetary scrutiny, or fulfill political goals. This mirrors previous studies highlighting how performance-based incentives can unintentionally drive unethical behaviors in public financial reporting (Jain et al., 2021).

Methods of bribery included direct cash transfers, luxury goods, and intermediaries. The Sorong case shows how tangible luxury goods are increasingly used as bribes, confirming a shift toward non-monetary transactional forms in corruption (Transparency International, 2022). The actors involved ranged from regional executives to high-ranking BPK officials, indicating a vertical integration of corrupt practices.

The impacts of these practices are significant: audit outcomes are manipulated, public trust is eroded, and financial mismanagement is concealed. These findings are consistent with Obermaier and Koch's (2022) argument that compromised audits weaken state credibility and distort fiscal governance.

The term 'conditioning' (pengondisian) frequently appears in the language used by both bribe givers and recipients. It reflects the normalization of negotiations during audits and the implicit understanding that audit results can be adjusted. This phenomenon suggests that the audit process has, in some contexts, become transactional, undermining its core function as an independent evaluation mechanism.

Furthermore, there is evidence that some auditors actively signal their openness to bribes. In several reported cases, auditors hinted at potential problems in the audit report and indirectly invited offers to 'resolve' the issues. This proactive approach by some auditors transforms them from passive recipients of bribes into active initiators of corruption, complicating accountability and oversight mechanisms.

The geographic spread of bribery—from Java to Sulawesi to Papua—indicates that the problem is not isolated to specific regions but reflects broader weaknesses in national audit governance. Despite variations in local political dynamics, the similarities in bribery patterns across provinces suggest a systemic issue requiring coordinated institutional reform.

Theoretical Interpretation

These empirical patterns can be interpreted through three theoretical lenses: the Fraud Triangle, Agency Theory, and Klitgaard's Corruption Formula.

According to Cressey's (1953) Fraud Triangle, fraud and bribery occur when pressure, opportunity, and rationalization co-exist. In these cases, pressure often stemmed from political obligations or the need to secure central government support. The opportunity was created by the lack of real-time supervision over decentralized audit teams, especially in regions far from Jakarta. For example, BPK officials in Papua Barat (Sorong case) operated

DOI: 10.37531/amar.v5i1.2768

with high autonomy, creating conditions for unchecked discretion. Finally, rationalization manifested in the normalization of bribery as "pengondisian" (conditioning), reinforcing unethical norms.

Agency Theory (Jensen & Meckling, 1976) helps explain how auditors, as agents of the public (principals), shift their loyalty toward auditees. This deviation from accountability is particularly evident in the BTS case, where a BPK board member was implicated in suppressing irregularities. The misuse of public trust for personal or political gains undermines the very logic of principal-agent relationships and supports contemporary critiques of captured oversight institutions (Hassan & De Vries, 2023).

Klitgaard's Corruption Formula—Corruption = Monopoly + Discretion − Accountability—offers a structural diagnosis. BPK's monopoly over official audit opinions, combined with significant discretion in audit judgments, and weak external accountability (e.g., minimal parliamentary oversight or public review mechanisms) create an environment where corruption can flourish. This aligns with recent reformist arguments calling for decentralized audit verification or blockchain-based audit trails to enhance transparency (Mungiu-Pippidi, 2021).

Institutional Culture and Informal Networks

Beyond structure and incentives, institutional culture plays a pivotal role. The use of euphemisms like "pengondisian" reflects the normalization of corruption, where actors internalize bribery as an acceptable part of the audit ecosystem. This supports Jain et al.'s (2021) findings that linguistic framing of corruption often serves to justify unethical conduct within organizations.

The involvement of intermediaries in almost all cases indicates the existence of informal networks that facilitate and protect corrupt transactions. These networks are often hidden but enable continuity and secrecy, as suggested by Rose-Ackerman and Palifka (2023). In the South Sulawesi case, Edy Rahmat acted as a facilitator, ensuring funds reached auditors discreetly. Such intermediaries complicate investigations and reduce traceability, demanding more proactive anti-corruption mechanisms.

Consequences for Public Trust and Reform Urgency

The long-term effects of audit-related bribery include declining public confidence in government institutions, weakened public financial management, and reduced international credibility. Audit outcomes influence budget allocations, donor trust, and political narratives. As Hassan and De Vries (2023) argue, compromised audits can lead to systemic fiscal erosion if left unchecked.

In Indonesia's context, repeated WTP ratings for provinces with known financial anomalies—enabled through bribery—have led to public cynicism and political polarization. Restoring public confidence requires both technical reforms (audit verification layers, public audit portals) and cultural shifts (whistleblower protection, ethics training for auditors).

CONCLUSION

This study examined bribery practices within the audit process in Indonesia by analyzing four high-profile cases reported in the media between 2020 and 2025. These cases—from Bogor, Sorong, South Sulawesi, and the national BTS project—demonstrate that

DOI: 10.37531/amar.v5i1.2768

bribery in the public audit system is not merely incidental, but a structural and systemic issue involving actors at multiple levels of government and within the audit institution itself.

The findings show consistent patterns across all cases. The primary motive for bribery was to secure favorable audit outcomes, particularly the Wajar Tanpa Pengecualian (WTP) opinion, or to conceal damaging financial irregularities. Methods included direct cash payments, luxury gifts, and the use of intermediaries. Actors ranged from local officials to high-ranking auditors, revealing organized and deliberate networks of corruption. The impact of these practices is far-reaching: distorted audit results erode public trust, weaken institutional credibility, and allow financial mismanagement to persist unchecked.

Theoretical analysis confirms the structural nature of the problem. The Fraud Triangle highlights the presence of pressure, opportunity, and rationalization among both auditors and public officials. Agency Theory explains the breakdown of accountability between the public and the auditing body, while Klitgaard's Corruption Formula reveals the institutional conditions—monopoly, discretion, and weak accountability—that create fertile ground for corruption.

To restore public confidence and strengthen the integrity of the audit system, several reforms are urgently needed:

1. Enhance internal oversight and rotate audit teams regularly to reduce collusion risks.
2. Increase transparency and public access to audit findings, particularly in regions with repeated WTP ratings.
3. Establish strong protections for whistleblowers, both inside and outside BPK.
4. Ensure equal and firm law enforcement for all parties involved in bribery, regardless of rank or political affiliation.

This study recommends further qualitative research on auditor ethics and audit culture within public institutions. Comparative studies across regions with differing corruption risks could offer insights into institutional best practices. Additionally, the use of big data analytics and media monitoring may help detect early warning signs of audit manipulation. Future research should also examine how audit results are framed in public discourse and how this affects citizen trust in public finance institutions.

References :

CNN Indonesia. (2024). BPK Member Suspected of Receiving Bribery in 4G BTS Project. [cited 2025 Jun 30]. Available from: https://www.cnnindonesia.com/nasional/berita-bpk-bts-4g

CNN Indonesia. (2024). 4G BTS Case: Achsanul Qosasi Charged with Receiving USD 2.6 Million in Bribes. [cited 2025 Jun 30]. Available from: https://www.cnnindonesia.com

Cressey DR. *Other People's Money: A Study in the Social Psychology of Embezzlement*. Glencoe: Free Press; 1953.

Detik.com. (2023). BPK and Audit Scandals in Regions: Who Oversees the Auditors? [cited 2025 Jun 30]. Available from: https://news.detik.com

Detik.com. (2023). West Papua BPK Bribery Case, Acting Regent of Sorong Sentenced. [cited 2025 Jun 30]. Available from: https://www.detik.com

Dye K, Stapenhurst R. *Pillars of Integrity: The Importance of Supreme Audit Institutions in*

DOI: 10.37531/amar.v5i1.2768

Curbing Corruption. Washington DC: World Bank Publications; 2020.

Ettema JS, Glasser TL. *Custodians of Conscience: Investigative Journalism and Public Virtue*. New York: Columbia University Press; 2019.

Fajar.co.id. (2020). Four South Sulawesi BPK Auditors Sentenced to Prison in Bribery Case. [cited 2025 Jun 30]. Available from: https://harian.fajar.co.id

Hassan M, De Vries M. Auditor capture and accountability failures in Southeast Asia. *Public Administration Review*. 2023;83(1):115–132.

Indonesia Corruption Watch (ICW). *Trends in Bribery Cases in State Financial Audits 2020–2024*. Jakarta: ICW; 2024.

INTOSAI. *Principles of Transparency and Accountability*. Vienna: INTOSAI; 2022.

Jain A, Mehta S, Kaul V. Corruption narratives and digital media: A case for qualitative triangulation. *Journal of Media Ethics*. 2021;36(3):190–203.

Jensen MC, Meckling WH. Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*. 1976;3(4):305–360.

Klitgaard R. International cooperation against corruption. *Finance & Development*. 1998;35(1):3–6.

Klitgaard R. *Controlling Corruption*. Berkeley: University of California Press; 1998.

Kompas.com. (2022). Ade Yasin Sentenced to 4 Years in Prison in BPK Audit Bribery Case. [cited 2025 Jun 30]. Available from: https://www.kompas.com

Kompas.com. (2023). Alleged Bribery in the Audit Process of Local Government Financial Reports. [cited 30 June 2025]. Available from: https://www.kompas.com

Martini M. State capture and public sector audits: A framework for assessing institutional integrity. *Transparency International Working Paper*; 2021.

McCombs M, Shaw DL. The agenda-setting function of mass media. *Public Opinion Quarterly*. 1972;36(2):176–87.

Mungiu-Pippidi A. *The Quest for Good Governance: How Societies Develop Control of Corruption*. 2nd ed. Cambridge: Cambridge University Press; 2021.

Norris P. *A Virtuous Circle: Political Communications in Postindustrial Societies*. Cambridge: Cambridge University Press; 2022.

Obermaier M, Koch T. Framing political corruption in news discourse. *Journalism Studies*. 2022;23(6):781–798.

Power M. *The Audit Society: Rituals of Verification*. Oxford: Oxford University Press; 2021.

Prabowo HY, Cooper K. Re-understanding corruption in the Indonesian public sector through three theoretical lenses. *Journal of Financial Crime*. 2020;27(1):162–76.

Rose-Ackerman S, Palifka BJ. *Corruption and Government: Causes, Consequences, and Reform*. 3rd ed. Cambridge: Cambridge University Press; 2023.

Transparency International. *Global Corruption Barometer – Asia*. 2022. Available from: https://www.transparency.org

Transparency International Indonesia. *Annual Report on Public Sector Integrity*. Jakarta: TII; 2023.

Villeneuve J, Vasilyeva A. Institutional corruption: Redefining the auditing profession. *Accounting Forum*. 2022;46(1):56–73.