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**Audit of the Financial Audit Agency on the Procurement of Goods and Services
Reviewed from the Corruption Eradication Commission (Case Study of Land
Acquisition Owned by the Sumber Waras Health Foundation by the Regional
Government of DKI Jakarta Province)**

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Abstract

The report on the results of the investigation by the Jakarta Provincial Government's Financial Audit Agency in 2014 explained that there were irregularities in the purchase of 36,410 square meters of land belonging to the Sumber Waras Health Foundation by the Jakarta Provincial Government. The purpose of this study is to understand the indications of state financial irregularities or according to the rules when reviewed from the Corruption Eradication Commission. The method uses a normative juridical approach, using literature or secondary data as the basis for research, and is carried out by looking for regulations and literature related to the problem being studied. The results explained that the Financial Audit Agency claimed that the purchase of land for the Sumber Waras Health Foundation was found to have the potential to harm the state reaching Rp191 billion, which was reported during a hearing at Commission three of the House of Representatives of the Republic of Indonesia with the Corruption Eradication Commission on June 14, 2016. Based on Law 30 of 2002 concerning the Corruption Eradication Commission which has conducted an investigation, two crucial numbers are explained, including: first, the investigators of the Corruption Eradication Commission stated that they did not find any unlawful acts in the purchase of land for the Sumber Waras Health Foundation; Second, the Corruption Eradication Commission invited experts, including the Indonesian Appraiser Professional Association. According to the results reported by the Financial Audit Agency regarding the finances of the DKI Jakarta Provincial Government in 2014 and the investigation from the Audit of the Financial Audit Agency, there were six irregularities including planning, budgeting, team formation, procurement, price formation, and delivery of results. As a result, the state's financial losses amounted to Rp191 billion.

Keywords: Audit of the Financial Audit Agency, Procurement of Goods and Services, Corruption Eradication Commission

INTRODUCTION

Indonesia is a state of law based on the Constitution of the Republic of Indonesia in 1945. One of the forms of the state of law is a state based on law and there is a guarantee to citizens about a sense of justice (Moh. Mahfud MD, 1999). The sense of justice reflects the government's decision to uphold stability and tranquility, as well as the power and policies of state institutions or government institutions are mandatory and regulated by law so as to provide a guarantee of justice and freedom in the social life of their people (Jimly Asshiddiqie,

2010). The state institution whose function is to audit state finances in the procurement of goods and services is the Financial Audit Board, whose duties are protected according to the 1945 Constitution. Meanwhile, in the construction of building structures, it is necessary to have land available to carry out development, so that the relationship between development and land is very close which is recorded in the body of the 1945 Constitution Article 33 paragraph 3 of the law. "The earth, water, and natural resources contained in it are controlled by the state and used for the greatest prosperity of the people."

The existence of the Audit of the Financial Audit Agency is regulated in Article of the 1945 Constitution in 23 E paragraph (1) which states that for an independent audit of state financial governance and accountability, then the results of the audit of state finances are then reported in submission to the House of Representatives, Regional Representative Council, and Regional House of Representatives based on their authority (Ari Wuisang, 2021).

The authority of the Audit of the Financial Audit Agency as stipulated in Law of the Republic of Indonesia No. 15 of 2006 concerning the Audit of the Financial Audit Agency in article 6 paragraph (1) states its duties to audit and manage state financial accountability carried out by the Central Government, Regions, and other State Institutions, and other bodies that carry out state financial management. Article 10 Paragraph (1) states that the Audit of the Financial Audit Agency provides an assessment or determination of how much state losses are caused by intentional or negligent unlawful acts committed by the treasurer, financial managers, and other institutions as state financial management administrators (Marojahan Panjaitan, 2017).

The Audit of the Financial Audit Agency Regulation Number 1 of 2007 concerning Financial Audit Standards, the scope of the Audit of the Financial Audit Agency audits regarding auditing finances, the performance of each agency. (Mubarak, et al., 2021. Checking finances is to present convincing confidence about the country's financial statements by reporting correctly (Maria, et al., 2021). Performance audit regarding state financial management consisting of an audit of economic aspects and efficiency (Hukunala, et al., 2023. On the other hand, audits with other purposes are to explain the conclusions of the object being examined (Muhammad Djafar Saidi et al., 2011. Various other audits have the purpose of supporting law enforcement on state financial deviations.

Chronology of the problem of land acquisition belonging to the Sumber Waras Health Foundation by the DKI Jakarta Provincial Government In 2016, there was a difference of opinion between the Financial Audit Agency and the Corruption Eradication Commission regarding the state financial loss regarding the problem of land acquisition of an area of 36,410 m² belonging to the Sumber Waras Health Foundation carried out by the DKI Jakarta Provincial Government. The Audit of the Financial Audit Agency has conducted two audits, including: 1) Audit of the Financial Audit Agency Audit Report of the DKI in 2014; 2) Investigative Audit of the the Corruption Eradication Commission request in the process of investigating indications of corruption in the procurement of 36,410 m² of land belonging to Sumber Waras Health Foundation by the DKI Jakarta. The report resulted in the Audit of the Financial Audit Agency recording state financial losses of 191 billion rupiah. Another opinion that there was a difference was conveyed by the Corruption Eradication Commission through a meeting to listen to the submission by Commission III of the House of Representatives with the Corruption Eradication Commission on June 14, 2016, the Corruption Eradication Commission leadership said that he did not find evidence of unlawful acts, let alone state financial losses on the problem of land purchasing of 36,410 m² owned by Sumber Waras Health Foundation by the DKI. On July 6, 2015, during the Special Plenary Meeting of the DKI Jakarta Regional People's Representative Assembly, Member V of Audit of the Financial Audit Agency RI Moermahadi Soeja Djanegara submitted the Audit of the Financial Audit Agency Investigation Report on the 2014 DKI Jakarta Provincial Government Finance to the

Chairman of the DKI Jakarta Regional House of Representatives Prasetyo Edi Marsudi. In its report book, the Jakarta Provincial Audit of the Financial Audit Agency issued a Fair Opinion With Exceptions on the results of the audit of the Jakarta Provincial Government's Financial Audit for the 2014 Fiscal Year. On June 29, 2015, the Jakarta Regional People's Representative Assembly Consultative Body formed the Sumber Waras Special Committee. On the other hand, on August 20, 2015, Jakarta political observer, Amir Hamzah, reported Jakarta Governor Basuki Tjahaja Purnama (Ahok) to the Corruption Eradication Commission for allegedly causing state losses of hundreds of billions in the purchase of land owned by Sumber Waras Health Foundation. On December 7, 2015, the Audit of the Financial Audit Agency submitted the audit results to the Corruption Eradication Commission. Member III of Audit of the Financial Audit Agency RI Eddy Mulyadi Supardi said that there were six deviations in the purchase of 3.6 hectares of land owned by Sumber Waras Health Foundation carried out by the DKI Jakarta Provincial Government. Irregularities include planning, budgeting, team formation, procurement, price formation, and delivery of results. Member V of the Audit of the Financial Audit Agency RI Moermahadi Soeja Djanegara said that there was no significant difference of the Financial Audit Agency Audit Report and the 2014 Jakarta financial report (Aghnia Adzka, 2015).

The Corruption Eradication Commission of the Republic of Indonesia is a state institution formed with the aim of maximizing efforts to eradicate corruption. The Corruption Eradication Commission is independent and free from the influence of government power during its duties as its authority. The Corruption Eradication Commission was initially formed based on Law No. 30 of 2002 concerning the Corruption Eradication Commission. In carrying out its duties, the Corruption Eradication Commission has guidelines for five principles, including: legal certainty, openness, accountability, public interest, and proportionality. The Corruption Eradication Commission has a responsibility to the community and reports to the President of the Republic of Indonesia openly and periodically, the House of Representatives, and the Financial Audit Board. The Corruption Eradication Commission is led by five people, a chairman who is also a member and four vice chairmen who are also members. The Corruption Eradication Commission leader holds office for four years and can be re-elected for only one term. In decision-making, The Corruption Eradication Commission leadership is collegial collective. The difference of opinion between the Audit of the Financial Audit Agency and the Corruption Eradication Commission certainly raises several problems that will be discussed in this study. The purpose of this study is to investigate indications of state financial irregularities based on rules when reviewed from the Corruption Eradication Commission.

Problems

The basis of the above description there are problems that arise in this study, namely:

1. What is the difference in legal opinion between the Audit of the Financial Audit Agency and the Corruption Eradication Commission regarding state financial losses in the issue of land procurement of 36,410 m² owned by Sumber Waras Health Foundation purchased by the DKI Jakarta Regional Government?
2. What is the legal force of audit reports ratified by Audit of the Financial Audit Agency related to state/regional losses?

RESEARCH METHODOLOGY

The normative juridical method used in this article begins with literature or secondary legal materials that are researched as a basis by searching for rules and books or legal products related to the case being studied (Soerjono Soekanto, 2001). The approaches used are the conceptual, legal, and case approaches (Peter Mahmud Marzuki, 2010). Using primary legal data and secondary legal data. The mechanism for collecting and processing primary legal data is how to select laws and regulations that are related to and their relevance to the legal issues

in the article. Secondary legal data through collecting literature reviews that are relevant to legal cases, such as books, journals, and news from online media, and so on. The analysis uses a prescriptive method, which is formulated and proposed guidelines and rules that are mandatory in legal practice and legal dogmatics, the goal is that ideas and suggestions are obtained to answer existing problems (Maria SW Sumardjono, 2021).

HASIL DAN PEMBAHASAN

1. The legal force of audit reports ratified by the Audit of the Financial Audit Agency is related to state losses.

The Financial Audit Agency previously said that the procurement of Sumber Waras land was indicated to cost the state up to Rp 191 billion. Recently, after an investigative audit, there was a change in the value of losses of Rp 173 billion. The irregularities that resulted in the state losing money occurred because there was a difference in the selling value of land tax objects on Jl Kyai Tapa and Jl. North Tomang analyzed from the court decision. The results of the Audit of the Financial Audit Agency audit are related to the harm to the state In the chronology that has been described earlier, the Sumber Waras Health Foundation management submitted a land offer to the Acting Governor of Jakarta with number 14/YKSW/2014 dated July 7, 2014 announcing its willingness to sell the Land Use Rights of Building with an area of 36,410 m², the Taxable Object Sales Value bid price in 2014 Jalan Kyai Tapa amounted to Rp. 20 million per m² and a total of Rp 755 billion. Letter of offer regarding the continuation of the meeting between the President Director and Human Resources staff of Sumber Waras Hospital and the Acting Governor of Jakarta on June 6, 2014. Furthermore, on July 8, 2014, the Acting Governor of Jakarta directly directed the Head of Jakarta Bappeda to plan the land acquisition budget for SW Hospital in the 2014 APBD-P. The Acting Governor of Jakarta followed up with the Head of the Jakarta Regional Development Planning Agency by preparing the execution of the Sumber Waras Hospital land acquisition budget procedure in the 2014 APBD-P.

The results of a comprehensive audit of Sumber Waras Hospital's land acquisition found deviations in the legal rules from several things, as follows:

The planning of the position of land acquisition for Sumber Waras Hospital worth Rp 755,689,550,000.00 by the Acting Governor of DKI does not respect the applicable regulations. In Law No. 2 dated January 14, 2012 concerning land acquisition for development in the public interest in article 13 and Presidential Decree number 71 dated August 7, 2012 concerning the implementation of land acquisition for the construction of public facilities in article 2 explains that the purchase of land for public facilities (hospitals) is carried out procedurally starting from planning, preparation, implementation, and submission of results. Article 5, Article 6 and Article 7 of Presidential Decree 71 of 2012. Regarding Presidential Regulation No. 40 of 2014 amending article 121 of Presidential Regulation 71 of 2012 contains: Exemption for land area of a maximum of 5 hectares for direct procurement. This regulation emphasizes that land procurement should be carried out effectively, without going through the State Land Agency but the procurement can be carried out by relevant agencies that need the land. However, other procedures starting from planning and studies are still being carried out.

The government has responsibility for state financial audits in the procurement of goods and services. Perpetrators of unlawful acts of irregularities in the procurement of goods and services meet criminal elements due to the use of the state budget. Based on Audit of the Financial Audit Agency 's analysis, the purchase of land owned by Sumber Waras Hospital caused losses in the regional budget.

Rp.191,334,550,000 The amount is calculated using conservative calculations, which means that before being purchased by the local government, Sumber Waras Hospital has been connected by a Sale and Purchase Agreement with PT CKU. The Jakarta Provincial Government indicated that it violated regulations related to the procurement mechanism of

Sumber Waras Hospital which includes planning, budgeting, and the formation of a land acquisition team for Sumber Waras Hospital. The Jakarta Provincial Government also indicated irregularities in the pricing process and the stage of land handover so that the Audit of the Financial Audit Agency as an audit team saw irregularities during the land acquisition process of Sumber Waras Hospital had been completed. The criteria used by the Financial Audit Agency when processing investigative examinations are Law Number 2 of 2012 concerning Land Acquisition for the construction of public facilities and Presidential Regulation of the Republic of Indonesia Number 71 of 2012 concerning Land Acquisition for the construction of public facilities. The Importance and Revision of the Decree of the President of the Republic of Indonesia Number 40 of 2014 concerning Amendments to the Presidential Decree (Harun, H., & Fahrudin, M. (2021). The Audit of the Financial Audit Agency on the procurement of goods and services is carried out to ensure the effectiveness of state financial management and prevent harm to the state's finances.

2. Legal differences between Audit of the Financial Audit Agency and the Corruption Eradication Commission regarding state financial losses in the issue of land acquisition of 36,410 m2 owned by Sumber Waras Health Foundation by the DKI Jakarta Provincial Government

On July 6, 2015, in the Special Plenary Meeting of the DKI Jakarta DPRD, Member V of Audit of the Financial Audit Agency RI Moermahadi Soeja Djanegara submitted the results that had been examined by Audit of the Financial Audit Agency on the 2014 DKI Jakarta Provincial Government Financial Statements to the Chairman of the DKI Jakarta Regional People's Representative Council, Prasetyo Edi Marsudi. In the report, the DKI Jakarta Provincial Audit of the Financial Audit Agency gave a Fair Opinion with Exceptions on the DKI Jakarta Provincial Government's Financial Statements for the 2014 Fiscal Year. The opinion is regarding the budget realization report, balance sheet, cash flow statement and notes on financial statements. Something that is of concern in the written report is that the Audit of the Financial Audit Agency assessed that the procurement of land assets of 36,410 m2 belonging to Sumber Waras Health Foundation by the DKI Jakarta Provincial Government on December 17, 2014 did not go through the mechanism according to the rules, so it was indicated that there was a regional financial loss of Rp 191 billion. The Audit of the Financial Audit Agency recommends to the Jakarta Provincial Government to carry out efforts to cancel land purchases. If the cancellation cannot be implemented, the Jakarta Provincial Government must submit its responsibility to the Sumber Waras Health Foundation in accordance with applicable regulations. In fact, the Jakarta Provincial Government itself has carried out the land acquisition procedure.

a. Purchase of Land to Build Public Facilities

Land acquisition was initially used in Presidential Decree Number 55 of 1993 concerning land acquisition to implement and build public facilities based on the provisions. In article 1 paragraph (1) land acquisition has the following meaning: "Land acquisition is any activity aimed at acquiring land by paying compensation to the rightful." Law Number 2 of 2012 concerning land acquisition for development for the public interest. Decree of the President of the Republic of Indonesia Number 99 of 2014 concerning the Second Amendment to the Decree of the President of the Republic of Indonesia Number 71 of 2012 concerning the Implementation of Land Purchase to Build Public Facilities, in article 1 paragraph (2) explains that the land acquisition starts from the acquisition of land from the provision of land through the provision of adequate and fair compensation to rights holders in the public interest against the background of needs, national desires and goals. But this formula is very common and has no Limitations (Oloan Sitorus dkk, 2004).

Therefore, this very general formula, broad and unlimited, so that it is possible to obtain more specific regulations on land acquisition for which there is no law, using Presidential

Decree Number 55 of 1993 concerning Land Acquisition for the Public Interest, on this basis, using land acquisition using the regulation of the Minister of Home Affairs. Regulation Number 15 of 1975 concerning provisions related to land acquisition procedures or commonly known as land acquisition means severing the original legal relationship with the individual owner or the authority by giving him compensation or compensation. Through deliberation, the procedure for purchasing land as a public facility can be agreed through compensation or the amount of compensation according to the price of the Selling Value of the Tax Object stated in the tax object, with their willingness so that the land acquisition can reach an agreement between both parties and there will be no problems in the future. The point is that the absence of unlawful acts on existing legal agreements is valid for the conditions of the validity of the contract regulated in article 1,320 of the Civil Code (Boedi Harsono, 1990).

From the description above, it can be explained that the procurement of land owned by Sumber Waras Health Foundation has gone through legal procedures and in accordance with the rules, including the price. The findings of inconsistencies in the State financial statements implemented by the Audit of the Financial Audit Agency provide recommendations for the cancellation of the procurement. On the other hand, state institutions that have the right to assess the existence of state financial losses through irregularities or corruption, namely assessments from the BPK and assessments from the Corruption Eradication Commission. Furthermore, the Corruption Eradication Commission will declare that the land acquisition is included in the category of budget irregularities, commonly called corruption or free from these allegations

b. Difference in Procurement Price of Audit of the Financial Audit Agency Audit Results Related to State Financial Losses in the Case of Land Owned by Sumber Waras Health Foundation by the DKI Jakarta Provincial Government

Jakarta Governor Basuki Tjahaja Purnama (Ahok) was reported to the Corruption Eradication Commission for alleged corruption in the acquisition of land owned by Sumber Waras Health Foundation (Aghnia Adzkie, 2015). Following up on the report, the the Corruption Eradication Commission then asked the Audit of the Financial Audit Agency to conduct an investigation of the land procurement process with an area of 36,410 m², there was a possibility of state financial deviation due to corruption. The audit results explained that there were six irregularities in the purchase of land covering an area of 36,410 m², namely: planning, budgeting, team formation, procurement, price determination, and delivery of results. The Audit of the Financial Audit Agency acknowledged that six factors triggered the Sumber Waras Health Foundation land to cause problems, due to:

- 1) The process of purchasing land is procedurally flawed, the cause of which is the proposal by the Regional Apparatus Work Unit but is caused by the desire and direct bargaining between the land owner and the Acting Governor of DKI Jakarta Basuki Tjahaja Purnama;
- 2) The disposition of the Acting Governor of DKI Jakarta Basuki Tjahaja Purnama who gave the order of the Head of the DKI Jakarta Bappeda to allocate the land acquisition budget using the APBD-P is indicated to violate Law No. 19 of 2012, Presidential Regulation No. 71 of 2012, and Regulation of the Minister of Home Affairs No. 13 of 2006;
- 3) The DKI Jakarta Provincial Government is considered to have gone through one of the land acquisition procedures, namely the feasibility study procedure and technical study first before determining the suitable location. The consideration is the position of the land owned by Sumber Waras, the location is inward and there is no road from the main road to enter the land, while the purchased land has 15 buildings so that it is not included in the category of ready-to-build land, it is also important as a consideration for the location of the land in the flooded area;
- 4) The land procurement position is in dispute or bound by a sale and purchase agreement between PT Ciputra Karya Unggul with Sumber Waras Health Foundation, the condition is

that PT CKU has paid a *Down Payment* of Rp 50 billion to Sumber Waras Health Foundation. In addition, the discovery of the Audit of the Financial Audit Agency indicates the existence of a document regarding the price of land acquisition carried out by PT CKU is more economical, amounting to Rp. 15,500,000 per m². Meanwhile, the Jakarta Provincial Government will pay Rp. 20,755,000 per m²;

- 5) From the Sumber Waras Health Foundation, a deed of relinquishment of the right to pay before the payment of land and building tax (PBB) amounted to Rp. 6 billion;
- 6) An indication of irregularities in regional money worth Rp. 191,334,550,000 (the difference in the selling price between the Jakarta Provincial Government and PT CKU, or Rp. 484,617,100,000 (the difference in the purchase price of land value based on Taxable Object Sales Value). In the purchase from the Sumber Waras Health Foundation, the DKI Jakarta Provincial Government uses Taxable Object Sales Value on Jl. Kyai Tapa at a price of Rp. 20,755,000 per m², but the fact that the exact location on Jl. Tomang Utara is priced at Rp. 7.44 million per m².

The Audit of the Financial Audit Agency RI has conducted an investigation, among others, into the audit of finances, including performance and Audit with Specific Objectives Law No. 15 of 2006 concerning Audit of the Financial Audit Agency in article 6 paragraph (3) explaining that all audits are carried out based on the audit standards of Law No. 15 of 2004 concerning Audit of State Financial Management and Responsibility Article 5 paragraph (1) which came into effect after the issuance of Audit of the Financial Audit Agency Regulation No. 1 of 2007 concerning State Financial Audit Standards. Before making a decision, the Audit of the Financial Audit Agency of the Republic of Indonesia discusses the results of the audit with the objects to be examined in accordance with the State Regulation on Financial Audit of Law No. 15 of 2006 concerning Audit of the Financial Audit Agency article 6 paragraph (5). The auditor is required to request an official response or opinion from the party who has authority over the findings, conclusions, and suggestions, including revisions made in advance by the head of the audited entity. Therefore, if the file prepared before going to the Audit Report, basically the Jakarta Provincial Government has accepted it and understood the content of the audit results as written in the Audit Concept of Investigation Results before skepticism which means understanding that something is not certain, doubtful, and suspicious.

c. According to the opinion of the Audit of the Financial Audit Agency and KPK regarding state financial losses in the case of land acquisition of 36,410 m² belonging to Sumber Waras Health Foundation by the DKI Jakarta Provincial Government

The chaos of the 2015 Jakarta's financial report submitted by the Audit of the Financial Audit Agency in front of the members of the Jakarta Regional People's Representative Council contains state financial irregularities that indicate corruption committed by the Acting Governor of Jakarta Basuki Tjahaja Purnama. Based on the data and facts described above. Furthermore, on April 12, 2016, the Corruption Eradication Commission summoned the Acting Governor of DKI Jakarta Basuki Tjahaja Purnama to ask for an explanation. On June 14, 2016, in the Hearing Meeting of Commission III of the House of Representatives with the Corruption Eradication Commission Chairman Agus Rahardjo stated that the Corruption Eradication Commission did not find the Acting Governor of Jakarta to act unlawfully on the issue of land acquisition which reached an area of 36,410 m² owned by Sumber Waras Health Foundation carried out by the Jakarta. the Corruption Eradication Commission also invited experts, including the Indonesian Appraiser Professional Society, to participate in assessing and giving their opinions on the case, then the results explained that there were no irregularities in state finances as previously explained by the results of the Audit of the Financial Audit Agency audit (Corruption, K. P. (2016). This case is confusing, the cause is two state institutions that have the authority to examine state finances through mechanisms regulated by law. Furthermore, the information has not been completed because the Corruption Eradication Commission legal

opinion is contrary to the results of the two audits carried out by the Audit of the Financial Audit Agency.

The statement of the Corruption Eradication Commission leadership made the case even more widespread. Problems that were initially considered easy were only limited to legal issues, then rolled into political problems and affected serious state systems so that disputes arose to bring credibility and professionalism between state institutions between the Corruption Eradication Commission and Audit of the Financial Audit Agency. Some statements of legal differences between the Corruption Eradication Commission and Audit of the Financial Audit Agency, including:

- 1) State losses conveyed by the results of the Audit of the Financial Audit Agency audit can be nullified by the testimony of Indonesian Society of Appraisers experts 'revvising' the results of the Audit of the Financial Audit Agency audit in the issue of Sumber Waras Health Foundation land acquisition in the investigation process. The results of the Audit of the Financial Audit Agency audit should be absolutely acceptable and cannot be contested with other opinions. Subsequently, the Corruption Eradication Commission legal opinion as a state institution outside the Audit of the Financial Audit Agency to annul the final result on state losses has certainly led to serious legal and constitutional disputes;
- 2) Judging from administrative law, the results of the Audit of the Financial Audit Agency audit must be considered correct and can be proven otherwise. During the cross-examination in court. Moreover, the value of the loss is the result of an investigative audit from a state institution whose authority is based on the constitution, not a regular audit. Legal opinions are officially opposite from a state institution such as the Corruption Eradication Commission, causing legal problems which then seem to trigger political problems. This problem is a bad precedent for law enforcement in the future;
- 3) Judging from criminal law, the results of the Audit of the Financial Audit Agency audit have actually been referred to as valid evidence on the basis of professional expertise, and the investigative audit process was at the request of the Corruption Eradication Commission, this gave rise to a lot of speculation;
- 4) Hearing the report on the land acquisition report owned by Sumber Waras Health Foundation in front of Commission III of the House of Representatives of the Republic of Indonesia, the Corruption Eradication Commission through its authority to be equivalent to a judicial institution has the authority to decide whether a person has carried out illegal activities or not. On the other hand, the audit results, which are data presented by the The Audit of the Financial Audit Agency, are valid legal opinions and are protected by law, not the domain of the Corruption Eradication Commission to make decisions, but the domain of the judiciary. When the Corruption Eradication Commission leadership conveyed that there were no illegal activities in the issue of land acquisition owned by Sumber Waras Health Foundation, it can be said that the Corruption Eradication Commission institution has exceeded the authority of the judicial institution, because the right to determine the act of material violation is the domain of the judge, not the police, prosecutor, or the Corruption Eradication Commission.

Corruption trials to date from all law enforcers ranging from the Corruption Eradication Commission, police, prosecutors, and judges, use the results of audits by the Audit of the Financial Audit Agency or the Development Finance Supervisory Agency with indications of irregularities and harm to state finances. This problem can cause a bad legal precedent, because this case was initially the result of the The Audit of the Financial Audit Agency audit not being recognized by other state institutions before going through the courts.

On the other hand, the Corruption Eradication Commission did not find any criminal act of corruption in the purchase of 3.64 hectares of land for Sumber Waras Hospital based on Law No. 30 of 2002 concerning the Corruption Eradication Commission, as an independent

institution that was given pro justitia authority to eradicate corruption cases, received criticism from legal experts stating that the institution should be "independent", and ad hoc so that in carrying out its duties and functions as a supporter the police and the prosecutor's office in the eradication of corruption crimes as recorded in Law Number 30 of 2002 concerning the Corruption Eradication Commission. The explanation of Law No. 19 of 2019 concerning the Second Amendment to Law No. 30 of 2002 concerning the Corruption Eradication Commission states that there is still a lack of explanation in the duties and functions of the Corruption Eradication Commission related to the weak performance of the Corruption Eradication Commission. Synergy between state institutions as law enforcers includes: the police, prosecutor's office and the judiciary, so that it is indicated that their duties overlap with each other's authority, and the absence of supervisory institutions causes the Corruption Eradication Commission to be regulated as a unit such as government agencies together with the police and the prosecutor's office carry out integrated efforts to prevent corruption and suppress differences among law enforcement agencies, to avoid monopoly or conflict of duty. As a benchmark for an independent state institution, in accordance with his opinion from Zainal Arifin Mochtar (KPK RI, 2019), there are eight parameters to determine a state institution to be said to be an independent commission, including: 1) institutions outside the main state institutions that have done their work; 2) the mechanism for determining the leadership of the institution through a selection system, which has nothing to do with political interests; 3) the mechanism for selecting the head of the institution has the participation of other state institutions as a check *and balance function*; 4) the mechanism for the selection and dismissal of leaders based on applicable regulations; 5) mechanisms in electing leaders, recruiting members and service reports directly related to the community or reported to Parliament (DPR); 6) the leadership of this institution collectively; 7) it is not included as the main institution of the state, but its duties and functions must be regulated as a transition mechanism towards a state system that continues to develop; and 8) issuing its own regulations enforced for the internal operations of the institution or can be general if it is formed on the basis of constitutional regulations and laws and regulations.

Therefore, through its independence, the Corruption Eradication Commission state institution on the issue of land procurement owned by Sumber Waras Health Foundation is by inviting the Audit of the Financial Audit Agency. The meeting of the Corruption Eradication Commission leadership and the Audit of the Financial Audit Agency leadership means that it is over. The act indicated to be unlawful has been completed. The Corruption Eradication Commission investigation process in the Sumber Waras issue takes a long time because the Corruption Eradication Commission investigators need expert opinions from various sources ranging from expert opinions from UI, from UGM and involving the public in assessing the political content or state financial irregularities. The KPK is very focused and attentive, especially in handling the problems that are indicated to cost the state Rp 191 billion (Asfar, A. M. (2016).

d. Review from the perspective of Audit of the Financial Audit Agency and the Corruption Eradication Commission on State Financial losses

The follow-up to several problems that arose between the The Audit of the Financial Audit Agency and the Corruption Eradication Commission began with a meeting of all the Corruption Eradication Commission leaders holding a meeting with all Audit of the Financial Audit Agency leaders at the Audit of the Financial Audit Agency Building in Jakarta (Bagus Prasetyo, 2016). The results of the meeting reached an agreement, including:

- 1) The Corruption Eradication Commission and Audit of the Financial Audit Agency respect each other's authority of each state institution;

- 2) The Corruption Eradication Commission and Audit of the Financial Audit Agency agree to work together in professionalism based on their duties and responsibilities based on the Law of the Republic of Indonesia;
- 3) as a state institution, each of its agencies is trusted by Indonesian citizens, free from unlawful acts. Including handling the problem of land acquisition owned by Sumber Waras. Therefore, the Corruption Eradication Commission did not raise the issue of land acquisition owned by Sumber Waras to be part of the corruption investigation; and
- 4) The Corruption Eradication Commission and The Audit of the Financial Audit Agency will synergize with each other to carry out their main duties in preventing and eradicating corruption.

CONCLUSION

The Audit of the Financial Audit Agency audits of the procurement of goods and services are important to prevent state financial losses and increase transparency in financial management. In the case study of land acquisition, Audit of the Financial Audit Agency conducted an audit of the land acquisition owned by the Sumber Waras Health Foundation by the DKI Jakarta Provincial Government to ensure the procurement mechanism based on government accounting standards and the prevention of state financial losses. The Corruption Eradication Commission is an institution that has the authority to eradicate corruption and uses one of the audit indicators, namely the results of the Audit of the Financial Audit Agency audit as the beginning of the next audit is the investigation process. On the other hand, the investigation mechanism is carried out by the Corruption Eradication Commission which is independent without being influenced by any party. So that if in the investigation process there is no evidence of findings on the loss of the state as issued by the Audit of the Financial Audit Agency, then the Corruption Eradication Commission has the right to stop the investigation process. This is in accordance with the provisions of the Law on the Corruption Eradication Commission which explains the meaning that the investigator performs his duties if he does not find sufficient preliminary evidence as referred to in paragraph (1), the investigator reports to the Corruption Eradication Commission and then the Corruption Eradication Commission stops conducting the investigation. The issue of land procurement by Sumber Waras Health Foundation, Audit of the Financial Audit Agency and Corruption Eradication Commission has been professional in their duties based on their respective authorities based on applicable laws and regulations. Initially, the Audit of the Financial Audit Agency provided a report on findings on budget irregularities that caused state losses as evidenced by supporting documents, then the Corruption Eradication Commission followed up the investigation by collecting the necessary evidence to reveal more deeply about the financial statements related to criminal law irregularities or found to have state losses.

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