



Probity Audit as a Mediator of Determinants of Sustainable Public Procurement: A Literature Review

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ABSTRACT

Sustainable Public Procurement (SPP) is one of the stages in the implementation of the realization of the state budget. SPP pays attention to the balance between price, environment and benefits for the community. Many factors can encourage the realization of SPP. This research aims to study the literature on the determinants of SPP from research results that have been published openly. The results of the literature study found that the effectiveness of internal control consisting of elements of competence and independence of internal auditors has a significant influence on SPP. In addition, management support and synergy with external auditors are estimated to have a significant influence on the effectiveness of internal control. Probity audits carried out by internal supervisors are expected to maintain compliance with the procedures for implementing SPP. Management needs to build an independent and credible electronic public procurement system to provide equal opportunities to all prospective vendors so that SPP can be implemented in accordance with the procurement plan and obtain fair prices and quality goods.

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INTRODUCTION

Discussion intensive about Sustainability in the business sector happened post publication report Commission Brundtland in 1987 and the Earth Summit in 1992 with focus on existence change paradigm from volunteerism becoming needed (Redclift, 2006). The Brundtland Commission defines Sustainable Development as capable development fulfil need moment This with still noticing ability the generation that will come for fulfil need they (Redclift, 2006). Focus discussion among academics is develop Porter and Linda's thinking that believes that need balancing advantages and benefits competitiveness obtained by the entity business with condition environment (Cerin, 2006) , (Ulhoi & Madsen, 1999) convincing importance environment and market economy namely empowerment environment For benefit economy company and has leave paradigm that only to excel growth company without notice impact environment (Seefried, 2015)

Government has given attention to the procurement process of goods sustainable services with hope capable guard pattern responsible production and consumption answer. The government promotes procurement goods service sector public sustainability with objective For

reach mark profitable benefits in a way economical for society and reduce negative impact in a way significant to environment (Presidential Decree No. 12/2021). The purpose of procurement sustainable is to campaign sustainability procurement goods and services sectors aligned with the public with national plans and strategies in every country. However, Policy Institute Procurement Goods Services The government (LKPP) has not yet make procurement goods service sustainable as priority performance Because still focus on strengthening organization procurement goods services, strengthening regulation and development source Power man who is professional in the field procurement goods and services government (LKPP, 2023) .

Study (Jones, 2007) disclose various challenges that need to be overcome be noticed For increase quality procurement goods and services sector public that is independence of procurement process goods and services , resources Power quality human being , Argumentation This in harmony with results research conducted by (Nurmandi & Kim, 2015) which found that quality source Power man play a role big in support success implementation procurement goods and services in a way electronic followed commitment leadership, reliable planning and management systems, clear policies and regulations, integrated information systems, standardization and infrastructure adequate technology .

Study (Bianchi, 2010) states that the public sector needs internal control to strengthen accountability. The public sector prioritizes accountability in taking decisions dependent heavily on effective internal control (OL Liu, 2011). Interaction between procurement processes goods and services sector public with service consultation provided by internal audit will benefit the government (Baltos et al., 2018). Management process procurement goods and services will become harmonious and efficient that can be characterized by achieving objective procurement goods and services in a way measurable and manageable risks controlled. However, the phenomenon of risk abuse management procurement goods and services reach 63% figure in ministries and institutions and risk abuse management procurement goods and services reach 79% figure in government areas (KPK, 2022) . This is correlated with results of the Supreme Audit Board (BPK) as external government auditor who found that there were 469 findings related to examinations with procurement goods and services government in 74 ministries / institutions with a mark total loss amounted to Rp 1.1 trillion (BPK, 2024) . Meanwhile research conducted (Pitt, 2014) finds that an internal supervisor who has reached the leading or optimizing level then activity supervision is service Featured Because all business processes done in a way are planned and based technology information carried out by internal auditors who have level skill adequate and independent. The Supervisory Body of Finance and Development (BPKP) as mentor for all government internal auditors (APIP) has to compile an instrument to evaluate the level maturity of APIP. Referring to the report BPKP performance in 2023, phenomenon level APIP maturity is still at level 3 of scale 1 to 5. The APIP maturity level on a scale of 3 means that APIP has capable carry out internal control in general independent but not yet capable carry out evaluation on implementation internal control in general planned, structured and documented with good (BPKP, 2024) .

(Anin et al., 2024) find that internal audit and external audit of procurement goods and services government goods either partially or simultaneously capable become effective governance tools For increased management expenditure source Power sector government. Research results This is in harmony with theory agencies that have known in a general way . While Moderation commitment leads organization to implementation of internal audit and external audit of procurement goods and services, the government has proven capable of increasing positive and significant influence to quality and quantity procurement goods and services. Some academics do study about internal audit effectiveness and factors that support it.

Strong and effective internal audits will give benefit for the leaders (Jiang et al., 2018) and audit committee (Coetzee et al., 2023) For reach objective organization, securing assets and complying with applicable regulation (Moeller, 2011) (Amoako et al., 2023). Temporary (Coetzee et al., 2023) confesses to the role of audit committee and (Lenz et al., 2017) believe that intense communication between board of directors or senior management with internal audit leader can guard effectiveness internal control. Environment proactive control (Barišić & Tušek, 2016) and internal audit competence and quality (Westhausen, 2017) can influence internal audit effectiveness.

(Bosio et al., 2022) estimate that the shopping government, both in developing countries as well as developed countries, which use procurement media goods and services electronically is as much as 12% of gross domestic product. The government requests to organize procurement goods and services for applying the principle of PBJ is transparency, accountability, openness, competitiveness and providing balanced treatment to all participant procurement. However, the phenomenon that occurs according to (Kawai et al., 2022) that *bid rigging* is one of the source deviations in the procurement process goods and services sector is public. They found that *bid rigging* during the procurement process of goods and services in Indonesia occurs in a way that is widespread and almost comprehensive at all levels of government. Research results (Kawai et al., 2022) find that the source problem the occurrence of *bid rigging* is collusion among tender participants to in a way alternate to win project certain.

Research results show that 5% of PBJ is held with *e-procurement* no show existence healthy competition and 3 % for all procurement goods and services good government center and also government area no show existence healthy and fair competition. A more recent worrying phenomenon is the number of causes related to corruption with procurement goods and services of the government. KPK reported that in 2023 it has taken action to cause corruption in procurement goods and services in as many as 62 cases (KPK, 2023) . Probity audit is believed to be a capable guard. The purpose of PBJ is to obtain price and quality goods or the best service (Ng & Ryan, 2001). Probity audit practices for guard objective procurement goods and services have lots applied in developed countries such as Australia (Ryan & Ng, 2002). Implementation of probability audit during the procurement process goods and services increase transparency and efficiency (Bawole & Ibrahim, 2017) (Kalb et al., 2012). For support implementation of probity audit, it is required to support source Power competent human, technology adequate information and budget (Ramadhan & Arifin, 2019).

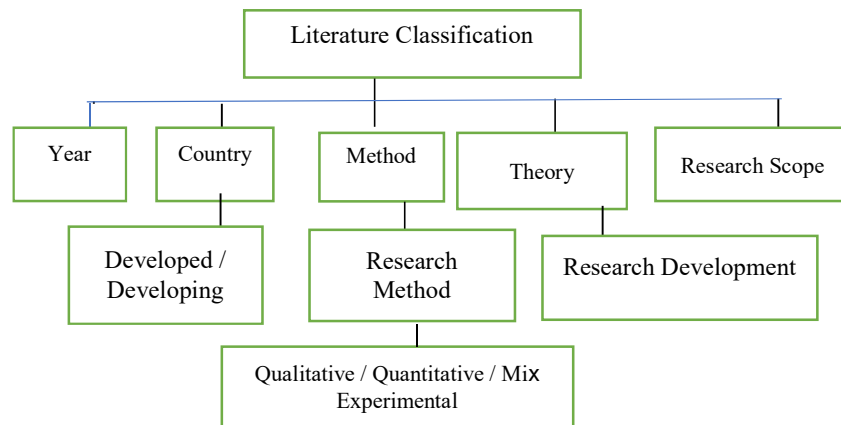
The progress of the internet will advance the economy (Evans & Wursters, 2000) and interventions government to economy through shopping government (Croom & Brandon-Jones, 2007). Procurement system instruments can increase market efficiency and costs for every shopping government. Implementation of procurement system electronic For support efficiency shopping government need support management, competence source Power human and infrastructure internet network (Vaidya & Campbell, 2016) . The purpose of using the procurement system electronics can be diverse like prevention deviation procurement goods and services government (Abas Azmi & Abdul Rahman, 2015) and influence procurement sustainable goods and services (Walker & Brammer, 2009a).

This will study various related literature with procurement goods and services sustainable in the public sector. Study results literature can benefit from giving description in a way adequate about various factors that can support the procurement process goods and services sustainable in the public sector. Furthermore, the results are literature studies. This can produce and find gap research for give chance development research in the field of procurement goods and services sustainable in the public sector.

METHODS

Publication Clustering

We must search, collect and study various related articles with Topic procurement goods and services sustainable in the public sector. We use a method (Khan et al., 2020) for clustering various articles with Topic procurement goods and services sustainable in the public sector by country, method research, theoretical focus and limitations research. Clustering articles started with grouping country source where the article is from the published Then to examine method research used whether approach quantitative, qualitative, or combination quantitative and qualitative. Stage furthermore is to examine focus theories used and the limitations that exist . At this stage next we try to determine opportunities that are still ongoing. Stage study literature review can depict as follows:



Article Selection

Systematic literature review is technical description or explanation made in a systematic and comprehensive way that can be reproduced for evaluation, analyze and summarizing stem body A research that has been documented and published by researchers or academics (Fink, 2010) . Meanwhile (Khan et al., 2020) believe that studies literature systematically has its own objective for serving information about knowledge that has been there and digging into potential development for further research. Publication data with Topic procurement goods and services sustainable in the public sector is implemented through search source reference publication journal international reputation from publisher *Taylor and Francois*, *Science Direct*, *Emerald Insight*, *World of Science*, *ProQuest* and *Wiley Online*. Temporary For publication domestic use journals that have been SINTA indexed and using machine Google Scholar search with year analysis period 2001 to by 2023. To obtain articles in reputable and indexed journals we use facility *e-resource* from National Library of the Republic of Indonesia. Study Objective literature expected can be achieved through critical review and tiered from various articles that have been published in the journal international reputable and journal national indexed. Keywords used for to select articles in journals reputable and indexed is public procurement, internal audit effectiveness, procurement goods and services sector public

RESULTS AND DISCUSSION

The Effectiveness of Government Internal Audit

Meaning effective lots connected with achieving the goals that have been planned or the goal to be achieved (Barišić & Tušek, 2016) . Definition internal audit effectiveness according to (Dittenhofer, 2001) is level achievement the goals that have been established and the

effectiveness of internal audit has influence to operational entity audited business. Research (Ta & Doan, 2022) finds that the effectiveness of internal audit is influenced by the independence factor of the internal auditor and support management peak. Meanwhile (Rahayu et al., 2020) states that internal audits can effectively support implementation of good governance, so internal auditor competency is needed to be improved through education and training, expansion insight and provision guidelines technical. Research results (Poore et al., 2022) show that the effectiveness of internal audit can be found from the internal audit competency signal through continuing professional education and support management peak in form and carry on every internal audit recommendation. (Onumah & Yao Krah, 2012) find that the effectiveness of internal control is influenced by internal auditor professional capabilities, support management for internal audit activities, support funding and functions audit committee. Furthermore, (Amoako et al., 2023) find that the effectiveness of internal audit has an effect on implementation of audits carried out by external auditors .

Competence of Government Internal Auditor APIP)

APIP competencies according to (Markowitsch & Plaimauer, 2009) is knowledge of nature specific skills, and attitudes required by the practice required by the profession. Further (Salman et al., 2020) compile concept competence divided become visible /hard competence and competency not invisible /soft competence. Tangible competence can be measured from element education, training and skills possessed. While competency that is not tangible can be measured from attitudes and behavior. Hard competence and soft competence are closely intertwined. with ability for finish work or profession Where the result can be tangible and measurable and results that are No tangible. While (Baharud-din et al., 2014) to reveal that a competent member or staff is an ability member for carrying out tasks or work that is charged and greatly influenced by education, training experience and development sustainable profession. (Bautista-Mesa et al., 2018) find that internal auditor competency is needed reinforced in aspects technical accounting and skills for do communication Good to client and also other parties who have interests. Quote standards required by the bond Internal Auditor profession, competence and expertise is foundation early so that tasks and functions as an internal auditor can run optimally (Bailey, 2010). In addition, competence, ability and soft skills are also required by internal auditors to be able to carry out duties and functions of internal auditors effectively. Relevant behavioral skills with interpersonal and technical skills is very much needed for managing internal auditor members as required by standard professions (Bailey, 2010) . Internal auditors must have adequate education and must finish their education profession and maintain his expertise through training organized by the organization profession (O.A. Ali & Owais, 2012) (Getie Mihret & Zemenu Woldeyohannis, 2008).

Independence of Government Internal Auditor

The Institute of Internal Auditors (2010) provides definition Independence as an objective attitude, honest, independent, free from pressure party wherever in operate internal audit profession. The foundation for internal audit to be able to operate in an effective way is independence of internal auditors (Al-Akra et al., 2016). So that auditors can maintain their independence, (Richard, 2006) argue that the auditor needs to understand business processes client in a way comprehensive and not hang up issue financial to client or management. The independence of internal auditors will give credibility to information financial and non- financial presented by management (Holland & Lane, 2012).

Junior auditors and manager level auditors see independence as a skills character for carrying out appropriate audit processes with audit standards and adequacy source Power Good financial and also non-financial for carry out audits (Rizki & Turner, 2023). Although the internal auditors are seated parallel with external auditors and they work and be given compensation by an entity business, (Holland & Lane, 2012) (Alzeban & Gwilliam, 2014) state that standard profession and organization has put independence to be the most important for internal auditors. Some researchers have stated that independence and attitude the objectives of internal auditors are very influential to the effectiveness of internal auditors even though internal auditors work and contribute within environment organization business (Salman et al., 2020) (Al-Akra et al., 2016) (Mutchler, 2003). Some researchers are testing the independence of internal auditors based on Three main indicators, namely objectivity, legal basis, and policies and procedures (Karikari Appiah et al., 2022). (Alzeban & Gwilliam, 2014) state that objectivity is related with the ability of internal auditors to carry out duties and functions professionally and have the attitude no take sides.

Support external auditor

External auditors have related tasks and functions with enforcement accountability and good business governance as well as being capable of making a great contribution to management source power and services available for all over the public (A. Commission, 2009). Related duties and functions with enforcement accountability and governance implemented in both normal and abnormal situations not normal like when the outbreak Covid 19 pandemic (Ahrens & Ferry, 2021) . External auditors are appointed by the audit committee, and they carry out tasks not only do inspection to report finance but also measure accuracy from every expenditure as well as efficiency on services that have been accepted by society (Karikari Appiah et al., 2022)

Meanwhile in the public sector according to (Cordery & Hay, 2019) BPK as external auditor for government own authority for test compliance (probity) and conducting performance audits in frame accountability management finance sector public. Examinations to report financial audits carried out by external auditors are intended to see fairness from all existing accounts in report finance both listed in report position finance and report performance finance. Every stage in the implementation of the audit must follow standards that have been determined by the organization profession before opinion on fairness report finance is published. (AM Ali et al., 2010) state that the purpose of the audit carried out by external auditors is to forgive belief on accountability of public funds. Internal audit standard number 2050 asks the internal auditor to weave a good and harmonious relationship between internal and external auditors. (Behrend & Eulerich, 2019) conclude that good coordination between internal auditors and external auditors (Alzeban & Gwilliam, 2014) will produce adequate audit coverage, reducing duplication work between internal and external auditors, and can also reduce cost professional external auditors who must issue by the Company's management. (Alzeban & Sawan, 2013) ; (Alzeban & Gwilliam, 2014) find that good relationships between internal and external auditors can benefit stakeholders ' interests and also organizations' business.

Research conducted (Karikari Appiah et al., 2022) indicates that audit planning made in a way simultaneously between external auditor and internal auditor provides sufficient confidence to report finance, recommendations and publishing opinion in a way simultaneously capable of increasing performance audit quality and avoiding repetitive work.

Top Management Support

Previous study has proven that management has its own strategic role for supporting effectiveness of internal audit (Balkaran, 2013). Provision facilities and support like source Power human, funding needs, availability technology information, education and training related methods latest in the world of internal audit profession, the journey service when needed become argumentation for George et al (2015) to prove that support management give contribution positive for implementation internal audit effectiveness. Support management in form provision source resources and funding sources, skilled internal auditors who have the latest knowledge Because education sustainable profession will impact on implementation efficient internal audit function (Savčuk, 2007) Interaction between internal auditors and external auditors with support management peak as mediator has proven by (Anin et al., 2022) capable influence quality Procurement goods and sservices. Dellai and Omri (2016) believe that support management becomes point critical for implementation effectiveness of internal audit. Furthermore, as part implementation of internal audit duties, (Kabuye et al., 2019) to argue that management and internal audit provide great contribution For identify risks that can occur in an entity effort. While Alzeban and Gwillian (2014) stated that in a way the definition of internal audit is separate from good corporate governance , so that success Internal audit tasks and functions are greatly influenced by support management .

Probity Audit

Systems and procedures procurement goods weak service will give chance the occurrence deviation and make candidate provider potential No interested In participate in tenders (Detkova et al., 2018) Regulation Presidential Decree No. 54 of 2010 wants every stage in the procurement process of goods and services to adhere to the principle of transparency, open, fair, efficient and effective so that the use of money has benefits for society (*value for money*) so every stage can be accountable. The probity audit instrument is an independent assessment process for convincing that every stage in the procurement process goods and services has run in a consistent way and prioritize honesty and truthfulness carried out by individuals who have education adequate and expertise certain especially in the field of accounting, procurement, law, construction and other relevant fields. (Shead, 2008). Some researchers believe that supervision during the planning and implementation process of procurement goods and services can prevent deviations that can occur (Ng & Ryan, 2001). The practice of probity audits carried out by external auditors in Australia has become effective methods to prevent and detect the occurrence deviation during the procurement process goods and services in progress (Ryan & Ng, 2002) This is in accordance with research that explains that probity audit is most effective in prevention and detection deviation , increase efficiency , prioritizing good governance and transparency Because done in real time during the provisioning process goods and services (Bawole & Ibrahim, 2017) and (Kalb et al., 2012) . The implementation of a probity audit requires support source Power adequate human being Good in a way quantity and also quality, facilities and infrastructure including need funding availability of data and adequate time (Ramadhan & Arifin, 2019)

Electronic Procurement System (SPBE)

Influence progress technology information especially the internet towards development economy has been estimated by (Evans & Wursters, 2000) who stated that the internet will change the exchange system information in the economy that will form Affiliation new in organization, affiliation new between organization and transactions economy between

organization. Some researchers have given attention to use technology information for assist the procurement process goods and services in the sector public (Croom & Brandon-Jones, 2007), (Vaidya et al., 2006)

Research conducted (Croom & Brandon-Jones, 2007) states that Electronic PBJ is use technology communication and information internet based for carry out in a way partial or comprehensive stage procurement goods and services government which includes search , determination, negotiation, ordering, receiving and service after acquisition goods and services . There are several issues that can be help success implementation of PBJ in electronic according to a number of results research conducted by (Croom & Brandon-Jones, 2007) and (Vaidya et al., 2006). This paper presents the results of a literature survey developed to support a proposed model of the Critical Success Factors (CSFs) which is likely to impact the success of e-Procurement initiatives in the public sector. It identifies a number of relevant variables for each CSF and presents a model for future research. It also analyses the relative importance of different CSFs and observes that organization and management factors are the most important category for success of e-Procurement initiatives. If e-Procurement initiatives in the public sector are to assist the development of e-Procurement across the information economy, there should be wider discussion and agreement on what constitutes the relevant CSFs and how the achievement of success can be assessed Critical factors that influence e-procurement implementation success in the public sector. First is the ability for do market efficiency through consolidation purchase. Stage next is consolidation in a way effective. Both are issues about efficiency booking for obtaining goods and services needed. Issues other strategic things that need to be done are noticed in implementation of electronic PBJ is financial system integration with the PBJ system electronics, capabilities owned information system infrastructure government for guard PBJ performance in general electronic and management system project planning and implementation of PBJ electronics. Support factors management peak, management electronic PBJ implementation projects and strategies influence implementation of Electronic PBJ in the sector government (Vaidya & Campbell, 2016) .

Research results (Abas Azmi & Abdul Rahman, 2015) find that Procurement of Goods and Services (PBJ) in general electronics can give benefits for mitigate the occurrence deviation in the sector procurement goods and services government. Mitigation irregularities in the government PBJ sector happen Because only prospective vendors who have ability technical and substantive which will follow selection , interaction in a way direct between employee or PBJ officials (especially aspect politics and economics) are very minimal Because done electronics , will obtained goods and services with competitive prices because the prospective vendors will submit competitive price , capable protect employee or PBJ officials because winner employment determined from results selection in a way open so that avoid existence intervention from official or apparatus yes abuse authority. (Walker & Brammer, 2009b) find that procurement goods and services electronics and communications with Supplier have their own influence to procurement goods and services sustainable in aspects employment, health and safety work and aspects environment.

Sustainable Public Procurement (SPP)

According to (E. Commission, 2020) *Sustainable Public Procurement* (SPP) occurs when a leader who has the authority to agree or sign contract procurement considers three main pillars from Sustainable Development that is aspect economy, aspects social and aspects environment. While (Lăzăroiu et al., 2020) state that procurement goods service sector publicly happens when the organization government obtains goods and services for its operation through party external

or external vendors. Indicator that organization implementing sustainable PBJ is during the selection process external vendor ownership notice ability prospective vendors for their own commitment to pay attention to the environment as well as courage for reject prospective vendors who do not own commitment to environment and sustainability ecology.

The results of the research conducted (Gunawardana et al., 2021) have identified various frequent problems found that can hinder implementation of sustainable PBJ especially in the construction industry sector. The problem is the covering realization project exceeds budget, assets built No in accordance with objective user, hand over accept late, ignore the principle of value for money and the existence of fraud or corruption in the PBJ process. (Keulumans & Van de Walle, 2017) disclose that for PBJ to be sustainable the government needs to notify the use product domestic and effectiveness cost is a factor that can push implementation sustainable procurement activities. While (Giacomo, 2019) suggests paying attention to the environment in every PBJ process stage. Various factors can push PBJ's continued success Good from internal and external external . Internal factors consist of from availability training for the parties involved (PKA, 2024) (Aragao and Jabber, 2007), HR competencies (J. Liu, 2019) (Testa, 2016), support management peak (Walker & Brammer, 2009b) and flexibility support administration (J. Liu, 2017).

Temporary (Stritch et al., 2020) have a view that taking decisions with a decentralized model capable of moderate connection between unification and a number of objective procurement sustainable with speed decision making. For procurement of valuable goods / services small and frequently implemented or purchased and the average time required so relate with average time needed for decision-making.

CONCLUSION

Procurement goods and services sustainable in the public sector or government need condition existence, adequate attention and balance between fairness price, sustainability environment and benefits for society. Various variables can influence successful implementation procurement goods and services sustainable in the public sector. This research analyzes the variables that come from internal and external public organizations. Variables derived from within the organization covering effectiveness internal control, independence and competence of internal supervisory apparatus, support management and procurement system goods and services electronics. Meanwhile, the external variable that was successfully identified was the role of the external auditor. Effective internal control is a process and procedure achieving objective existing internal controls planned. The results of the research that has been published from various academics conclude that the effectiveness of internal audit is greatly influenced and related with independence and competence of internal supervisory apparatus and support management. Independence apparatus internal supervisor reflects ability to behave objective and free from pressure management.

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