

## FORENSIC AUDIT AS AN INSTRUMENT TO DISCLOSE CORRUPTION: A CASE STUDY OF THE SEI WAMPU BRIDGE PROJECT

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### Abstract

Corruption in government-managed infrastructure projects remains a major problem in state financial management. This study aims to examine the function of forensic audits as an investigative tool in identifying corrupt practices, focusing on the Sei Wampu Bridge Project in Langkat Regency, North Sumatra. The methodology used is a descriptive qualitative approach based on document analysis from court decision Number 124/ Pid . Sus-TPK/2023/PN. Mdn . The research findings indicate that forensic audits have a significant role in exposing various forms of corruption, including the appointment of non-existent contractors, fraudulent contract documents, unauthorized payments, and the diversion of project funds to unauthorized parties. Forensic audits also provide solid and measurable evidence in legal proceedings, including account statements, contract documents, and reports on the physical progress of the project. This study confirms that forensic audits not only function as a tool for detection, but also as a crucial instrument in increasing accountability and transparency in public budget management.

### Keywords:

forensic audit, corruption, infrastructure projects, Sei Wampu Bridge, financial evidence

### Introduction

Corruption is a very serious criminal act and has a wide impact on social, economic, and governance aspects. In Indonesia, corrupt practices are still common, especially in the procurement of goods and services by the government. One crucial step to identify and prevent corruption is to conduct a forensic audit, which is a type of investigative audit that aims to find, investigate, and prove the existence of fraud or irregularities that are detrimental to the state.

Forensic audits not only assess the validity of financial reports like audits in general, but also investigate further transaction traces, digital evidence, and invisible ways of deviation.

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Therefore, forensic audits become an important tool in assisting law enforcement and public accountability, especially in large infrastructure projects that are at risk of budget misuse.

One of the issues that has attracted public attention is the alleged corruption related to the Sei Wampu Bridge Project in Langkat Regency, North Sumatra. The project that should have functioned as a tool to improve connectivity and accelerate economic growth has instead become a means of abuse of authority and budget inflation. Law enforcement related to this case highlights the importance of forensic audits in revealing hidden information that cannot be accessed through regular audits.

Through this case study, the research aims to understand how forensic audit is applied in identifying corruption in the Sei Wampu Bridge project. The main focus of this research revolves around the process of determination, evidence collection, and the role of forensic audit in law enforcement and increasing public accountability.

## **Literature Review**

### **Corruption and its Impact**

Corruption is defined as the abuse of public authority for personal or group interests (Transparency International, 2024). In Indonesia, corruption has become a systematic problem that has a negative impact on state finances and hinders sustainable progress. The losses incurred are not only in the economic sector, but also damage the social structure, reduce public trust in government institutions, and create inequality. Research by Suryono and Wulandari (2020) revealed that corrupt practices in construction projects often involve illicit cooperation between government officials, contractors, and external parties, which causes project costs to increase, development quality to decline, and delays in completion.

### **Definition and Role of Forensic Audit**

Forensic auditing is a field that combines knowledge in accounting, auditing, investigation, and legal aspects to find, prevent, and handle fraud and other economic crimes. Unlike conventional financial audits that focus on the accuracy of financial reports, forensic audits aim to find and collect evidence that can be used in legal or court proceedings.

The role of forensic audits in uncovering corruption is crucial. Forensic auditors not only look for deviations from the figures, but also trace suspicious transaction patterns, identify individuals involved, and analyze the reasons behind corrupt behavior. They use a variety of methods, such as data analysis, interviews, document tracing, and financial reconstruction to build solid arguments. In the context of government, forensic audits can play a role in identifying budget irregularities, unreal procurement, and bribery and gratification practices that often occur in government projects.

### **Corruption in Infrastructure Projects**

Infrastructure projects, such as bridge construction, are particularly vulnerable to corruption due to the large sums of money involved, the many parties involved, and the often lack of transparency. Common corruption tactics in infrastructure projects include:

1. Markup : Inflating project costs above their actual value.



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2. Fictitious or off-specification procurement: Purchasing goods or services that do not exist or do not meet established standards.
3. Bribery and gratification: Tender arrangements or contractor selection based on personal or group relationships, rather than qualifications.
4. Abuse of authority: Use of office by an official for personal or group gain.

Research by Fitriani Darmawan (2021) revealed that cooperation between forensic auditors and law enforcement officers is vital to identifying such practices and bringing perpetrators to justice.

### **Sei Wampu Bridge Project Case Study**

Sei Wampu Bridge Project is one of the important infrastructure initiatives in North Sumatra that receives large funding from the government budget. As is common in large projects, the possibility of irregularities and corruption risks often attract the attention of the public and supervisory institutions. Although specific details of alleged corruption related to this project are not clearly outlined in public sources without in-depth investigation, the tendency of corruption cases in similar infrastructure projects in Indonesia (as reported by the KPK or BPK) suggests that the aforementioned methods are very likely to occur. Therefore, the Sei Wampu Bridge Project is a good example to analyze how the use of forensic audit techniques can efficiently identify, collect, and analyze relevant evidence to uncover corruption. This case study is expected to provide a clear illustration of the extent to which forensic audits can function as a tool in dealing with corruption in the development sector.

### **Methods**

This research method aims to explore the function of forensic audit as a tool to uncover corruption cases, by prioritizing the Case Study of Decision Number 124/ Pid . Sus-TPK/2023/PN. Mdn relating to indications of corruption in the Sei Wampu Bridge Project. The approach taken is qualitative research with a single case study strategy as the main focus. The choice of this method is based on the need to deeply understand the symptoms of corruption and the role of forensic audit in a particular context contained in the court decision.

### **Types of research**

This study applies a descriptive qualitative research method. The qualitative approach was chosen because it provides an opportunity for researchers to conduct an in-depth analysis of the text of the court decision, find patterns, motives, and sequences of events in the revealed corruption cases, and evaluate how various evidence, especially those from the forensic audit process, is used for proof. Descriptive research aims to regularly describe the characteristics of court decisions and their functions in revealing the Sei Wampu Bridge Project case.

### **Research Strategy (Single Case Study)**

This single case study focuses on a comprehensive evaluation of Decision Number 124/ Pid . Sus-TPK / 2023 / PN. Mdn . This decision is the main "case" that will be reviewed to:



1. Tracing the legal facts and timeline of the alleged corruption that emerged in the Sei Wampu Bridge project.
2. Analyze various types of evidence presented in court, especially those relating to the results of audits or financial investigations (forensic audits).
3. Understand how courts assess the evidence to make decisions.
4. Implicitly assessing the role of information obtained from forensic audits in the process of proving and disclosing acts of corruption.
5. Identify patterns of corrupt actions proven based on the verdict.

Although this analysis only deals with one decision, it is hoped that the study will provide important insights into the application of law and the audit function in the context of corruption in infrastructure projects.

### **Research Object**

The object of focus of this research is Decision Number 124/ Pid . Sus- korTKP /2023/PN. Mdn issued by the Corruption Court at the Medan District Court. The analysis will be directed at the components of the decision that explain the legal facts, available evidence, considerations from the judge, and conclusions related to the alleged corruption case in the Sei Wampu Bridge Project.

### **Data Source**

Given the specific data availability, the data sources in this study are as follows:

1. Primary Data: Decision number 124/ Pid . Sus-TPK / 2023 / PN. Mdn . This document will be the main point of analysis to reveal all important information.
2. Secondary Data: Relevant references or literature will be used to support the analysis and understanding of the data from the decision. This includes:
  - a) Books and journal articles on forensic audits, corruption crimes, and corruption cases in the infrastructure sector.
  - b) Legal regulations relating to criminal acts of corruption in Indonesia (Law No. 31 of 1999 in conjunction with Law No. 20 of 2001).
  - c) Literature on court decision analysis techniques in legal studies.
  - d) News or media reports that may provide additional context regarding the Sei Wampu Bridge Project or related cases.

### **Data Collection Technique**

Data collection techniques will focus on in-depth document analysis:

1. Reading and Review of the Decision: The researcher will conduct a detailed reading of the entire contents of Decision Number 124/ Pid . Sus-TPK / PN. Mdn.
2. Recording Key Information: The researcher will record key information systematically from the decision, including:
  - a) Identity of the parties involved (defendant, witnesses and experts).
  - b) Chronology of the alleged criminal act of corruption.
  - c) The method of implementing corruption is explained.



- d) Evidence submitted by the Public Prosecutor (JPU) and the defendant, including documents, witness statements, expert statements, and instructions.
  - e) Part of the decision that directly or indirectly refers to the results of the audit or calculation of losses to the state.
  - f) Legal considerations taken by a judge when evaluating legal evidence and facts.
  - g) Amar from the verdict.
3. Identification of Forensic Audit Linkages: Researchers will specifically observe elements in the decision that indicate the contribution of a forensic audit, for example, the presence of statements from investigative/forensic auditors, reports on the results of investigative audits/calculations of state financial losses, or financial evidence presented using forensic methods.

### **Data Analysis Techniques**

The data taken from the decision will be analyzed using qualitative analysis methods, which aim to understand the meaning and interpretation of the existing text. The analysis steps consist of:

1. Data Reduction: Selecting and focusing on information from decisions that relate to the research question, namely the function of forensic audit in uncovering corruption in the Sei Wampu Bridge Project. Irrelevant parts of the decision will be ignored.
2. Data Presentation: Organizing summarized data in narrative, table, or diagram formation that is systematically structured to facilitate understanding. For example, creating a matrix that includes types of evidence, their relationship to the mode of corruption, and how the evidence is considered by the judge.
3. Verification and Conclusion:
  - a) Identifying patterns and themes that emerge from elements of evidence and judicial considerations in corruption cases.
  - b) Analyze how audit results contribute to proving elements of criminal acts of corruption and calculating state losses.
  - c) Evaluate in depth how much the decision reflects the application and effectiveness of forensic audit tools in uncovering corrupt practices.
  - d) Drawing final conclusions regarding the function of forensic audit as a tool to uncover corruption based on the facts and legal considerations contained in the decision.

### **Validity and Reliability**

Although this research only uses one primary data source, validity and consistency will be maintained through:

1. Clarity of Audit Trail: Researchers will record the complete process of reading, recording, and interpreting data from decisions, so that the analysis flow can be traced and verified by other parties.



2. Systematic and Detailed Analysis: Ensuring that the analysis of the decision is carried out comprehensively and impartially, taking into account all important elements of the document.
3. Compliance with Theory: The results of the analysis will be compared and linked to the theoretical concepts of forensic auditing and corruption found in secondary literature to strengthen the interpretation.

## **Results**

### **Key Findings of the Court's Decision**

Based on the decision of the Corruption Court at the Medan District Court, Nani Tabrani, ST, who served as the Commitment Making Officer (PPK) 4.1 for North Sumatra Province, was found guilty of corruption related to the continuation of the Sei Wampu Bridge construction project for the 2019 Budget. The project has a total of IDR 19.6 billion, but during its implementation there were various administrative manipulations, deviations from proper procedures, and collusion in the contractor selection process.

Forensic audits in this case serve to find various evidence of fraud, such as:

1. Appointment of partners without permission through falsification of documents (signatures, validity of company ownership),
2. Mismatch between the amount of payment and the physical progress of the project,
3. Sending funds to unauthorized parties,
4. Diversion of project funds to suspected personal accounts for illegal enrichment of oneself or the company.

Physical evidence reviewed in an audit includes:

1. Bank statements and proof of remittances,
2. Contract agreement document,
3. Proof of payment of monthly certificate,
4. Activity reports and work inspection results,
5. Tax invoices and tax payment documents.

### **The Role of Forensic Audit in Case Disclosure**

Forensic audits have an important role in:

1. Following the flow of project funds: This audit successfully detected suspicious transactions from contractors to third parties, including the defendant, by utilizing transaction records from Bank BJB and BNI;
2. Document authenticity check: The auditor assesses the authenticity of the signature, the validity of the company deed, and the identity of the tender participant;
3. Comparative analysis between physical and payment: A discrepancy was found between field development and total monthly certificate payment;
4. Calculation of state losses: The estimate of state losses is obtained based on the value of money received illegally and used not in accordance with procedures.

The results of the audit serve as important evidence in the judicial process and form the basis for determining criminal charges, including:

1. Prison sentence of 1 year and 6 months,



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2. A fine of Rp. 100.000.000,
3. Replacement money amounting to Rp. 203.300.000 (which has been returned by the defendant).

### Discussion: Effectiveness of Forensic Audit

This case shows that forensic auditing is not just a financial analysis, it serves as an evidence-based investigative tool that integrates legal, financial, and technological elements.

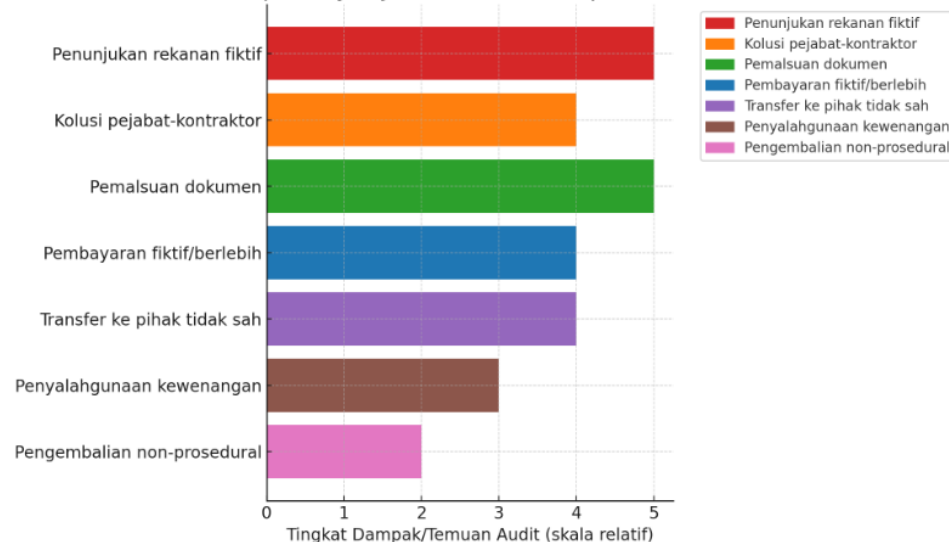
Forensic audits are crucial in uncovering corruption in infrastructure projects because:

1. Infrastructure projects involve a variety of administrative and technical documents that have the potential to be manipulated,
2. There is a high possibility of collusion between officials and contractors,
3. Significant financial transactions are often hidden behind engineered formal arrangements.

The success in solving this case also indicates the importance of:

1. Cooperation between auditors and authorities,
2. The existence of data related to digital financial transactions that can be monitored,
3. The auditor's ability to analyze both physical and administrative evidence in an orderly manner.

Visualisasi Modus Korupsi Proyek Jembatan Sei Wampu Berdasarkan Audit Forensik



The following is a graphical display of corruption modules identified through a forensic audit in the Sei Wampu Bridge Project case. The higher the scale value, the more significant the role of the mode in state losses according to the audit results.

#### 1. Appointment of Fictitious or Unauthorized Partners

The audit revealed that PT Nur Ihsan Minasamulia was appointed as the project implementer through a suspicious tender procedure. The tender documents were submitted by a party that did not have legal validity, including the forgery of the president director's signature. This situation indicates weaknesses in supervision regarding legality by the Working Group and negligence by the PPK.

#### 2. Collusion between Officials and Contractors



It was revealed that there was interference from the Head of the Office to the Working Group to ensure the victory of a certain party. This statement was supported by the testimony and role of people involved in the procurement process. The audit results showed that the selection process was not carried out objectively and transparently, which violated the principles of good governance.

**3. Forgery of Bidding and Contract Documents**

The forensic audit found that some tender documents and clarifications were signed by unauthorized individuals. The signatures were fake, and the identities of the participants were never carefully checked. This situation indicates a repeated method to cover up the real perpetrators behind the tender winners.

**4. Payment Does Not Match Physical Progress**

Monthly certificate payments are made even though the volume of physical work does not show actual progress. Physical and document inspections reveal overpayments. This situation is detrimental to state finances because the state pays for work that has not been carried out or is not fully completed.

**5. Transfer of Funds to Unauthorized Parties**

An audit of the construction company's bank statements revealed the transfer of project funds to the personal accounts of third parties, including the defendant. This is significant evidence that public funds were channeled for personal gain, exceeding contractual limits and project objectives.

**6. Abuse of Authority by PPK**

As PPK, Nani Tabrani, who is the defendant, has the obligation to determine the HPS, sign payment documents, and carry out technical supervision of the project. The audit results show that he did not carry out his control duties properly, and even actively participated in actions that were detrimental to the state.

**7. Non-Procedural Refunds**

The defendant returned Rp203.300.000 to the prosecutor's office after the case was revealed. Although this was seen as a mitigating factor, the audit noted that the return was made outside of official state procedures, so it did not eliminate the criminal elements that had occurred.

## **Conclusion**

Based on the analysis of the decision on the Sei Wampu Bridge Project corruption case and the forensic audit methods applied, it can be concluded that:

1. Forensic audits have proven to be an efficient means of uncovering complex corruption practices, especially in infrastructure projects that often face administrative and financial irregularities. In this case, the audit successfully identified several ways, ranging from the selection of unauthorized partners, document manipulation, to suspicious cash flows.
2. Forensic audits allow legal processes to be carried out on the basis of strong and measurable evidence. Evidence such as bank statements, contract documents, and physical progress records of projects are key factors in proving corruption in court.





3. Corruption crimes committed by public officials in their role as Commitment Making Officers indicate that the internal control system and project monitoring mechanisms are not yet functioning properly, thus opening up opportunities for abuse of authority.
4. This case emphasizes the importance of cooperation between auditors, law enforcement officers, and technical institutions in the process of exposing corruption so that all evidence can be verified across sectors.

### **Suggestion**

1. The government and supervisory institutions such as BPK and BPKP must increase the capacity and capabilities of auditors in the field of forensic audits, which includes training in digital forensics and in-depth financial analysis.
2. The implementation of forensic audits should be carried out with a proactive approach to strategic projects both nationally and regionally, not only when there are allegations of corruption, so that it also functions as a means of prevention.
3. It is necessary to create national standard forensic audit procedures so that the investigation process has consistent technical guidelines and can be legally accounted for.
4. The infrastructure project procurement and monitoring system must use technology (digital monitoring procurement), so that every transaction and work progress can be monitored directly and reduce the possibility of data manipulation.
5. Law enforcement institutions are expected to always use forensic audit results as the main reference in proving elements of losses to the state and strengthening the position of prosecutors in related legal processes.

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