

Proof Of Financial Loss State of Financial Audit Audit Results Against Action Criminal Corruption

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ABSTRACT

Loss finance country in Constitution Act Criminal Corruption This is something that must be fulfilled in order to recover financial compensation country. The Corruption Eradication Law provides options related enforcement case corruption Which consists from dropping criminal And recovery of state losses through additional criminal penalties and civil lawsuits, will but considering the impact caused by criminal acts of corruption influence on state finances, it is appropriate for enforcement officers law more put forward effort return loss country compared with imprisonment. The problem formulation in this research consists of: proving financial losses country from results auditing body inspection finance (CPC) in follow criminal corruption. The type of research used in this research is juridical research normative, As for characteristic study Which used in study This nature literature, while research data was obtained from legal norms there is in regulation legislation (library research). The State Financial Audit Agency (BPK) is very important as it has been explained in the first discussion, namely the State financial audit agency In its implementation, the BPK is based on the importance of the audit function and supervision in state administration. The existence of the body that will be carrying out audit functions has been included in the Constitution stated that For inspect not quite enough answer about finance country held a Financial Audit Agency, whose regulations are determined by Law Invite (Chapter 23 Chapter VIII Constitution 1945). Disobedient to provision legislation, as well as findings imprudence; inefficiency; And ineffectiveness. Non-compliance with statutory provisions consists offindings that have a financial impact, namely losses, potential losses and deficiencies reception.

Keyword : Proof, Loss Finance Country, Auditing, CPC

INTRODUCTION

Corruption is Wrong One problem biggest almost in all over country. Corruption Can said like disease which is mushrooming. No only happen in environment government, corruption Also Already spread to public. Corruption as if Already become intake daily in the media print nor television, even the culprit even No feel Embarrassed Because his actions. Corruption on generally normal done by people Which own power in something position certain so that characteristics crime corruption That always related with abuse power. Increasing corrupt practices have become a serious problem for businesses law enforcement in Indonesia . Cases of criminal acts of corruption do not only occur There are also many cases in the government center, regional centers and villages follow criminal corruption. Culture Corruption Already happen on all field social, system

government, Good executive, legislative nor judiciary. Daniel Kaufmann in a report on *bureaucracy and judicial bribery* stated practice Bribery in the judiciary in Indonesia is the highest among developing countries. It is alleged that there are quite a few judges at all levels of the judiciary Which do Corruption. In various parts of the world, corruption always gets a lot of attention more than other criminal acts. The impact caused can touch various areas of life. Corruption is a serious problem, Because can endanger stability, security public, development socio-economic, as well as damaging democratic values and morality because it is slow Gradually this act seemed to become a culture. Corruption is a threat to ambition going to just society and prosperous.

Widespread and systematic criminal acts of corruption are violationstowards the social rights and economic rights of society, and therefore all then criminal acts of corruption can no longer be classified as ordinary crimes rather it has become an extraordinary *crime* . By therefore enforcement is needed comprehensive law. In Indonesia, there are losses to state finances or the state economy become element from offense corruption as arranged in Chapter 2 And 3 Law Number 31 of the Year 1999 in conjunction with Law Number 20 of the Year 2001 concerning the Eradication of Corruption Crimes (UU Tipikor) which reads every person who unlawfully commits acts of self-enrichment Alone or person other or something corporation Which can harm financestate or state economy, shall be punished with life imprisonment or imprisonment for a minimum of 4 (four) years and a maximum of 20 (twenty) years And fine most A little Rp. 200,000,000 (two hundred million rupiah) And most a lot of Rp. 1,000,000,000.00 (one billion rupiah).

State losses can occur due to violations of law or negligence official country or employee country No treasurer in frame implementation authority administrative or by treasurer in frame implementation authority treasurer.

About loss country There is institution Which authorized to assess it. In accordance with Article 10 of Law Number 15 of the Year2006 concerning the Financial Audit Agency (UU BPK) states that the evaluate or set exists loss country is Body Examiner Finance (CPC). Whereas about understanding loss country That formulated in Article 1 paragraph 1 of the BPK Law, it states where the state losses are itself is a real and definite shortage of money, securities and goods the amount as consequence deed oppose law Good on purpose or negligent.

Action corruption Which give rise to loss finance Country is Wrong One follow criminal Which own punishment Which most heavy in between type action corruption Which other, matter This naturally in line with function from finance Country is For finance activity Country Which the goal is For prosperous people, Besides that Wrong One source finance Country is from contribution tax from people. Counting And determination financial loss Country become Wrong One problem Which often appear And debated in solutioncase follow criminal corruption. Each apparatus enforcer law often give interpretation Which different, specifically Which relatedwith agency where Which authorized do calculation And determination amount financial loss Deep state court ruling.

Related with institution where Which authorized in count loss finance Country related with follow criminal corruption, UUPTPK Alone No in a way explicit arrange it, However in a way implicit can found in explanation Chapter 32 paragraph (1) UUPTPK, Which mention that Which intended with in a way real has There is loss finance Country is loss finance Country Which Already can calculated the amount based on results findings agency Which authorized or accountant public Which appointed. Explanation This For clarify formulation Which There is in Article 32

paragraph (1) UUPTPK related to the phrase "actually exists loss state finances. As for who the authorized agency in question is, it is not explained further carry on. However, referring to the main tasks and functions of BPKP, and a number of provision legislation Which applies, so BPKP can role/appointed as Wrong One from agency authorized Which intended.

Assessment of state losses is carried out through decisions BPK (Article 10 paragraph 2 of the BPK Law). Apart from the BPK, the Financial and Development Supervisory Agency (BPKP) also has the authority to determine the existence of state losses. Related function BPKP that is carry out supervision to finance Anddevelopment (Article 52 of Presidential Decree Number 103 of 2001 concerning Position, Task, Function, Authority, Arrangement Organization, And System Work Institution Government Non-Departmental). So, that's the judge state losses is the CPC And BPKP. Perpetrator follow criminal corruption Which has arrested by Commission Eradication Corruption the Also No A little Which return loss finance country results follow criminal corruption Which they do before the decision was handed down by the panel judge.

The level of prosperity of a nation can be reflected in how effective it is And efficient Money country Which used For interest its people. If Money country truly fully used for the benefit of country and its people, the higher the level of welfare of the nation will be, on the contrary If Money country the Lots misused, scooped up For personal or group interests and profits are goals state improving the nation's welfare will not be achieved. State money If misused, the country will incur losses. His height number loss country will can have an impact bad to national economy, for this reason recovery efforts for state losses are very important required in saving the country's economy .

Based on the description above, the main problem in this research is: How proof loss finance country based on results auditingbody inspection finance (CPC) in follow criminal corruption?

RESEARCH METHODS

Research methods This descriptive analytical describe problem law related with implementation calculation loss state finances as tool proof to follow criminal corruption . Approach used _juridical normative . The approach method used in study This is approach legislation (*statute approach*). Secondary data covers material primary and secondary and tertiary law . Primary legal materials include: regulation legislation . Legal materials secondary consists from books texts , journals law , results study previous , opinions of scholars , as well publication other . Tertiary Law materials that provide instruction or explanation to material primary and secondary law like dictionary law , encyclopedia and others . Withdrawal conclusion done with method deductive ie interesting conclusion from something nature problems _ general to problem concrete .

DISCUSSION

Role important Body Examiner Finance (CPC) in effort preventing and eradicating corruption will not produce good results maximum if there is no cooperation with related parties, like the Corruption Eradication Commission. Law Enforcement Officials play a role in the legal process for actions corruption crimes, while the BPK plays a role in increasing transparency as well accountability of the public and business sectors. This in turn requires effort integrated improvement of the accounting system and legal system to improve quality work and combine the work of audit agencies and financial supervisors (such as BPK, IG, Bawasda and PPATK) with law enforcement

(Police, Prosecutor's Office, Corruption Eradication Committee and Judicial Power) in determining losses state finances. Determination loss finance country in process court follow criminal corruption based on a number of understanding. Chapter 6 paragraph (2) Act Number 48 Year 2009 about Power Justice explain that, "No a even can sentenced criminal, except if court Because tool proof Which legitimate according to Constitution, get confidence that someone who is deemed to be responsible is guilty of an act Which accused on himself. Related with calculation And determination the value of state financial losses in the process of criminal corruption cases The basic framework for thinking can be seen from determining financial losses The state in the court process for criminal acts of corruption is based on several understanding. Chapter 6 paragraph (2) Law Number 48 Year 2009 about Power Justice explain that, "No a even can sentenced criminal, unless the court uses evidence that is valid according to law. law, gain confidence that someone who is considered can be responsible answer, was guilty of the act he was charged with. Related with the calculation and determination of the value of state financial losses in the process cases of criminal acts of corruption which form the basis of the framework of thinking can be seen from 3 (three) approaches, namely: First, calculating state financial losses in criminal acts of corruption by authorized agencies with an approach investigative examination (according to the explanation of Article 32 of Law Number 31 of 1999 Which explain, "Which intended with "in a way real has There is loss finance country" is loss Which Already can calculated the amount based on results findings agency Which authorized or accountant public Which appointed") whereas Court Constitution in decision Number 003/PUU-IV/2006. Date 24 July 2006 on dictum weigh state, "... Loss finance country happen or No happen, must be done by para expert in state finance, state economy and relationship analysis expert deed someone with a loss."

Second, determination amount loss finance country in process investigation through investigative examination at the appropriate authorized agency authority formal given regulation legislation, procedure calculation in a way independent, objective, And professional, as well as presentation the exact substance of the problem. Third, determine the amount of financial loss state (which is certain) in the process of deciding the trial of criminal acts of corruption by judge in the trial, based on the trial evidence (amount of loss state finances as a result of calculations by authorized agencies or loss experts finance country can changed, increase, reduce or even lost/stated No There is loss), If proof court in a way real strengthen that conclusion. Approach to calculating financial losses It is very urgent for the state to carry out this through the "management inspection" mechanism finance country", Because "inspection" according to terminology Act Number 15 Year 2004 is "Process identification problem, analysis, And evaluation Which done in a way independent, objective, And professional based on standard examination, to assess truth, accuracy, credibility and reliability information about management and bear it answer finance country." From formulation the Which paing important in something process inspection is his activities done in a way "independent, objective, And professional", Because agency country or government in do calculation loss finance country If No independent, Can intervened, dictated even arranged by power other Which more tall or Can purchased with various interests, then the results will not be objective and the Audit Result Report (LHP) not loading the truth which true.

Implementation calculation loss finance country need done with approach inspection investigative, Because in inspection investigative must always hold on on principle or principle "presumption of innocence", and "presumption of corruption" or "presumption of guilt", as well as

must maintain the character of "independence" and a "professional" approach within do inspection, so that expected results inspection investigative truly based on valid evidence obtained from the results of the examination, served in a way "objective" And can accountable. Inspection investigative is inspection with objective certain Which done with specific purposes beyond financial audits and performance audits, namely to provide conclusions about something that is examined, which is of a nature reactive And is inspection "advanced" from inspection previously, inspection Which more special And deep, going to on disclosure deviation.

Furthermore, Theodorus M. Tuanakotta emphasized the essence of direction and audit objectives investigative, "Investigative Audit is directed to proof is there whether or not there is fraud (including) corruption and other unlawful acts (like follow criminal washing Money)". This very help very in push effort prevention And enforcement follow criminal corruption Which done by Corruption Eradication Commission And CPC in Indonesia. Terminology like That in a way firm separate areas of authority to prove aspects of unlawful acts positive (legislative regulations) management and responsibility of state finances Which done by agency examiner, And conclusion "loss finance country" as realm law administration, with authority proof aspects of unlawful acts in the criminal realm or "elements of criminal acts of corruption" Which the proof done by apparatus enforcer law like Corruption Eradication Commission And judge in Justice follow criminal corruption. In frame increase law enforcement in Indonesia today, especially in To crack down on corruption cases, of course the BPK and KPK must truly work together in operate his authority. Because all stages inspection The investigation must be carried out objectively, due to the principle of examination investigative only "take a photo" proof management And accountability finance government, "No draw or make up." Disclosure The matter must be conducted honestly, in a balanced manner (Fair trial), according to the conditions of the evidence Which found (Condition Sine Qua non), in accordance principle thoroughness (Zorgvuldigheids Beginsel) and the principles of skill, prudence and perseverance (Duties of skill, Care and Diligence) and full responsibility (with full sense of responsibility) Which based on Standard Inspection Finance Country (SPKN) which applies without political frills and individual interests. If it is related to the theory of positive law put forward by John Austin related to legal concepts. He expressed it in an expression What pleases the Prince has the force of law. It means law is What as desired by the ruler political.

With say other, A regulation own strength law ifis an expression of or in accordance with the wishes of the sovereign ruler. At the level of modern terminology, whatever is given by the authoring body The law itself must be accepted as a universal law applies in society, reaching everyone without exception. Therefore its nature is so universal, then law enforcement is greatly influenced by many factors. The essence of law enforcement actually lies in the following factors: factor Which might influence it. These factors has meaning neutral, so that the positive or negative impact lies in the content of the factorsthe. Conceptually, the core and meaning of law enforcement lies in activities harmonize the relationship of values described in the rules stable so that it manifests the attitude of action as a series of value translations the final stage, to create, maintain and maintain peace social life. Factors influencing law enforcement according to Soejono Soekanto, among others, these factors include legal factors (Constitution), factor Constitution, factor means or facility, factor society, and cultural factors. These five factors are interrelated closely, because it is the essence of law enforcement, it is also a benchmark rather than the effectiveness of law enforcement. Good law enforcement is when the legal system (especially the criminal justice system) works objectively and

No nature take sides as well as notice And consider in a way understanding the values that live and develop in society. Values the looks in form reaction public to every policy crimes that have been carried out by law enforcement officials. In context enforcement law Which influence approach system, there is connection influence lead come back Which significant between development crime Which nature multidimensional And policy criminal Which has held by law enforcement officials.

Indonesia as adherent understand country modern, sued exists role And function law Which in a way stable And dynamic capable arrangevarious interests without abandoning the basic idea, namely justice . Law contain demands For enforced or with say other, protection law Which given is something must in enforcement law. Law enforcement or also known as maintaining the law (handhaving vans het recht) Which load two meaning, that is guard or look after so that law still obeyed or executed And prevent And take action to deviation or violation law. From the theoretical understanding explained previously, the essence can be drawn that succeed or or not A enforcement law in country This actually depends to institution enforcer law Which operate.Regarding taking action against criminal acts of corruption, the Corruption Eradication Commission and BPK must do so progressive efforts by looking at how things develop norm and society which is growing on At the moment. Effort the can in the form of preventive and repressive efforts . With an agreement between the BPK And Corruption Eradication Commission, should be intact This still strengthened and maintained by each each institution, so that No happen push and pull in operate function And authority later.

In side That, Corruption Eradication Commission Also can give information other Which BPK is required to carry out investigative examinations. On the other hand, so does the BPK can give information about Report Results Inspection To use carrying out case handling, investigations, investigations and supervision as well as monitor to eradicate corruption. Other information deemed useful as wellCan submitted. For expedite Work The same That, second institution agreedhold coordination meetings at least once every three months. If seen need And urgent, tight coordination special Can do it soon.

The BPK's task is to examine financial management and responsibility countries carried out by the Central/Regional Government, Bank Indonesia, BUMN/BUMD, Body Service general nor institution or body other Which manage The audit of state finances must be based on law about inspection And management not quite enough answer finance Country. This examination is carried out by a public accountant based on the provisions of the law law that the results of the examination must be submitted to the Audit Body Finance (CPC). Then Body Examiner Finance (CPC) do discussion of inspection findings with the objects examined in accordance with inspection standards finance Country.

After That, Body Examiner Finance (CPC) deliver results examination of the management and responsibility of State finances to the DPR,DPD And DPRD in accordance with his authority. Submission That done by member CPC or official who appointed with system method submission arranged together by CPC with each institution representative. Institution- Representative institutions The company follows up on the results of the inspection in accordance with the rules and regulations of each representative institution. Top inspection results management and the financial responsibility of the State which has been handed over to DPR, DPD and DPRD stated open For general.

For follow-up purposes, the BPK also submits audit results written examination results to the President, Governor, Regent/ Mayor in accordance with his authority. After That results from follow carry on resultsinspection notified in a way written by President, Governor, Regent/Mayor to the BPK and if during the inspection it is found criminal elements, the BPK reports the results to the competent authority in accordance with the provisions of statutory regulations, no later than 1 (one) monthsince is known exists element criminal. Report CPC the made base investigation by official investigator Which authorized in accordance with regulation legislation.

Examinations with specific objectives aim to provide conclusions about something being examined. The examination can be: examination, review or agreed procedures. The inspection includes: other examinations of other matters in the financial sector, investigative examinations and inspection on system control internal.

Examiner or Which often called an auditor divided on a number of type, that is:

1. Auditors Independent (Accountant Public)
2. Auditors government (Auditor CPC)
3. Auditors Internal

Examiner must make or compile report results inspection as a form of accountability for the inspection carried out. Incriminal case corruption, a government agency or government official said to have misappropriated funds which resulted in losses State finances can be seen with the Audit Results Report (LHP)Body Examiner Finance. Report Results Inspection (LHP) Body Examiner Finance the is report auditing Body Examiner Finance Which covers inspection finance, inspection performance inspection with objective certain Which results Finally state that agency government or official government the has do misappropriation of funds resulting in financial losses to the State or not the Audit Result Report (LHP) of the Financial Audit Agency contains four types of opinions that can be given by examiner on behalf of the Agency Examiner Finance after do inspection .

CONCLUSION

Proof loss finance country based on results auditing body inspection finance in follow criminal corruption , with dosupervision to management finance country. With existssupervision the expected No happen deviation or To use avoid exists practices that result happen loss country. Based on base the law , authority Body Examiner Finance (CPC) has arranged in Constitution 1945 chapter 23E, that is For inspect management and responsibility answer about state finances . Besides That in Constitution Number 15 Year 2004 about Inspection Management and Responsibility of State Finances , duties and responsibilities are also emphasizedauthority Body Examiner Finance (CPC) For inspect not quite enough answer Government about State Finances , check all implementation APBN, and authorized For request information regarding with task Which carried . In here it is role Body Examiner Finance (CPC) For always report results the audit to the competent institution for eradication corruption. Validity data Body Examiner Finance (CPC) can be used as initial data for law enforcement to carry out investigations on reported indications of corruption. Financial Audit Agency Report (CPC) Which accurate Also will become tool proof in court And as well tool proof inside chapter 184 Criminal Procedure Code.

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