



The Influence of Investigative Audit and Whistleblowing System Implementation on The Prevention of Misuse of School Operational Aid Funds (Empirical Study at Jawa Barat BPKP Head Office)

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ABSTRACT

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This study aims to analyze the influence of Investigative Audit and Whistleblowing System Implementation on the Prevention of Misuse of School Operational Aid Funds at BPKP Jawa Barat Head Office. The data collection method is done by sending a research questionnaire contained in the google form link. The population in this study were 83 auditors in the Deputy for Investigation who were still actively working. This research method uses descriptive statistics. The instrument test technique used includes validity and reliability tests. Classical assumption test which includes normality test, multicollinearity test, and heteroscedasticity test. Hypothesis testing which includes multiple linear regression test, F statistic test, t statistic test and determination coefficient test. Assisted testing using SPSS version 25. The results of this study indicate that the investigative audit has no effect on preventing operational assistance funds and the whistleblowing system has an effect on preventing operational assistance funds.

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1. Introduction

School Operational Assistance Fund (BOS) is a fund used primarily to fund non-personnel expenditures for primary and secondary education units implementing compulsory education programs and it may be possible to fund several other activities in accordance with the provisions of laws and regulations. Based on the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 35 of 2019 concerning Technical Guidelines for the Distribution of Regular BOS in 2019, the Regular School Operational Assistance Fund is an effort from the central government program in providing funding for personnel and non-personnel operating costs for schools that are sourced from non-physical special allocation funds. in the context of supporting quality 12-year compulsory education. However, in reality the funds that should be used for the operational interests of this school have not been maximized.

Since the launch of the BOS Fund program, there have been many problems/cheats related to the Management of the School Operational Assistance Fund (BOS). This happens because of several influencing factors, both internal and external factors. According to the Director of Investigation IV of BPKP, Mohamad Risbiyanto when he was a resource person in the webinar KASP IAI Online Discussion with the theme BOS Fund Management Approaching the New Normal Era, which was organized by the Public Sector Accountants Compartment of the Indonesian Institute of Accountants (KASP IAI), on July 29, 2020 said, the case -The fraud case regarding the allocation and use of BOS funds involved many parties, from schools, education offices, to district/city governments. Based on the results of the BPK audit, fraud or fraud in the management of BOS funds is present in almost all processes, starting from planning, implementation, reporting, even supervision/monitoring. At the planning stage, fraud on BOS funds took the form of planning that was not in accordance with real conditions, collusion in fulfilling the criteria for BOS recipients, bribes, and gratuities for submitting BOS. At the implementation stage, fraud was found in the form of setting



certain parties as vendors, gratuities in the procurement process, price inflating, fictitious activities, to the use of BOS funds for personal interests.

In 2021, it was proven that there was a corruption case of BOS Funds carried out by the former Principal of SMK 3 Maluku from the 2015 to 2019 fiscal year. In this case, the facts of the trial revealed that the perpetrator did not manage the BOS funds in accordance with the technical instructions (Juknis) for the use of the funds. BOSS. The perpetrator's mode is to make budget mark-ups and fictitious disbursements for personal interests. From the results of the Maluku BPKP audit, it was revealed that the total receipt of BOS funds for SMK Negeri 3 Central Maluku in Banda District from the 2015 to 2019 budget year was IDR 917.11 million. However, the realized cost was only IDR 292.37 million. (Umaya Khusniah, 2021).

Research conducted by Roza Mulyadi and Muhammad Nawaw (2020), shows that investigative audit results have a positive effect on fraud prevention. Research by Muhammad Rheza Firmansyah, Hendra Gunawan, Pupung Purnamasari (2016), shows that the results of the effectiveness of the whistleblowing system on fraud prevention partially have a significant and direct effect on fraud prevention. However, according to research by Irna Puji Lestari, Widaryanti, and Eman Sukanto (2019), it shows that investigative audits and the effectiveness of the Whistleblowing System have no effect on fraud prevention. Based on the above background, it is necessary to conduct research to test and analyze the effect of the effect of investigative audits and the implementation of a whistleblowing system on the prevention of misuse of school operational assistance funds.

2. Method

2.1 Data Sources and Types

The source of data in this study is quantitative data, data obtained from answers that have been filled in by investigative auditors who work at the Central Office of the Financial and Development Supervisory Agency of Jawa Barat Province. The type of data source in this study is primary data, namely data directly from research data sources obtained directly from the original source and not through intermediary media (Indriantoro and Supomo, 2013: 146-147). Primary data in this study were obtained through questionnaires distributed to respondents.

2.2 Population and Sample

The population used in this study were investigators at the Jawa Barat Provincial Financial and Development Supervisory Agency Jl. Scout No. 33, Utan Kayu Utara, Matraman, East Provincial Jawa Barat. The sampling technique used is Non Probability Sampling. According to Sugiyono (2017:82) Non Probability Sampling is a sampling technique that does not provide equal opportunities or opportunities for each element or member of the population to be selected as a sample. The sampling technique used is the saturated sample. According to Sugiyono (2017:85) the saturated sampling technique is a sampling technique where all members of the population are used as samples.

2.3 Variable Operational Definition

The following is an operational definition of the variables used in the study.

Table 1.

Definition of Operational Variables

Variable	Dimension	Indicator
Investigative Audit (Indonesian Institute of Certified Public Accountants, 2016)	Sufficient information that meets the criteria of 5W+2H	a. What (what - types of deviations and their effects) b. Who (Who - the parties involved) c. Where (Where - where the deviation occurs) d. When (When - the time the deviation occurs) e. Why (Why - the cause of the deviation) f. How (How - drift mode) g. How Much
Whistleblowing System	Structural Aspect	a. Commitment Statement

Variable	Dimension	Indicator
(X2) (National Committee on Governance Policy, 2008)		b. Reporting Protection Policy c. Whistleblowing System Management Structure d. Resource
Fraud Prevention (Y1) (BPKP Education and Training Center, 2008)	Prevention Method	a. Establish an anti-fraud policy b. Standard Preventive Procedure c. Organization

2.4 Analysis Method

Hypothesis testing is done through Multiple Linear Regression Analysis:

Multiple linear regression method is intended to determine the close relationship that exists between the two variables. This linear regression method can also be used for forecasting using periodic data (time series).

3. Results and Analysis

This research was conducted at the Head Office of the Jawa Barat Financial and Development Supervisory Agency which involved all auditors in the Deputy for Investigation. Data collection in this study was carried out by sending a research questionnaire contained in the google form link.

Table 2

List of Auditors at the Central BPKP Deputy for Investigation

Description	Amount
Associate Auditor as Coordinator	11
Associate Auditor	17
Young Auditor	32
First Auditor	17
Supervising Auditor	4
Implementing Auditor	9
TOTAL	90

Source: Primary Data Processed (2021)

The table above shows that the respondents in this study were 90 auditors at the Central BPKP Investigation Deputy. The number of questionnaires distributed was 90 questionnaires with a percentage level of 100% of the total existing auditors and 90 questionnaires were returned and processed, so that the return rate of the questionnaires was 100%. There were 7 incomplete questionnaires so that the rate of non-returning questionnaires was 8%. For more details, can be seen in Table 3.

Table 3

Questionnaire Return

Description	Amount	Percentage
Distributed Questionnaire	90	100%
Returning Questionnaire	90	100%
Incomplete Questionnaire	7	8%
Processed Questionnaire	83	92%

Source: Primary Data Processed (2021)

3.1 Data analysis

Respondents in this study there were 83 samples originating from auditors at the Deputy for Investigation at the Central Office of the Jawa Barat Financial and Development Supervisory Agency. The characteristics of the respondents who became the population in this study were divided into several groups, namely according to gender, age, and years of service.



Table 4
Characteristics of Respondents
By Gender

Gender	Amount	Percentage
Man	70	84%
Woman	13	16%

Source: Primary Data Processed (2021)

Table 4 above shows that the respondents in this study were mostly male, as many as 70 people with a percentage of 84%, and 13 women with a percentage of 16%. This shows that the majority of auditors in the Deputy for Investigation of the Central Finance and Development Supervisory Agency (BPKP) are male.

Table 5
Characteristics of Respondents By Age

Age (years)	Amount	Percentage
25 – 34 years	21	25%
35 – 44 years old	8	10%
45 – 54 years old	22	27%
55 – 64 years old	32	39%

Source: Primary Data Processed (2021)

Table 5 shows that most of the respondents in this study are between the ages of 55 – 64 years, namely as many as 32 people with a percentage of by 39%, continued with age 45 – 54 years old as many as 22 people with a percentage as big as 27%, aged 25 – 34 years as many as 21 people with a percentage of as big as 25%, and those aged 35 – 44 years old as many as 8 people with a percentage as big as 10%. This shows that the majority of auditors What is in the Deputy for Investigation of the Central Financial and Development Supervisory Agency (BPKP) revolves around the end of 55 – 64 years old.

Table 6
Characteristics of Respondents Based on Working Period

Years of service	Amount	Percentage
> 1 Year	83	100%
< 1 Year	0	0%

Source: Primary Data Processed (2021)

Table 6 shows that all auditors in the Deputy for Investigation of the Central Financial and Development Supervisory Agency (BPKP) have a working period of more than 1 year, as many as 83 people with a percentage of as big as 100%. This shows that all auditorsthose in the Deputy for Investigation of the Central Financial and Development Supervisory Agency (BPKP) have a tenure of more than one year.

3.2 Descriptive statistics

Descriptive standards are statistics relating to a way of describing, describing, describing, or describing the data that has been collected regarding the research variables, so that the data is easy to understand. Analysis of the data presented in this study includes the mean value (M), Mode (Mo), Median (Me), and Standard Deviation (SD).

Table 7
Descriptive Statistical Results Variable Descriptive Statistics

	Descriptive Statistics				
	N	Minimum	Maximum	mean	Std. Deviation
Investigative Audit	83	31	50	40.39	4,271
Whistleblowing System	83	25	40	34.13	3,540
Prevention of Misuse of School Operational Assistance Funds	83	21	35	28.92	3,489
Valid N (listwise)	83				

Source: SPSS 25 (2021) Outputs

Based on table 7 shows the following results:

- 1) The investigative audit variable shows a minimum value of 31, a maximum value of 50, the mean (average) of 40.39 with a standard deviation of 4.271.
- 2) The whistleblowing system variable shows a minimum value of 25, a maximum value of 40, the mean (average) of 34.13 with a standard deviation of 3.540.

- 3) The variable for preventing misuse of school operational assistance funds shows a minimum value of 21, a maximum value of 35, the mean (average) of 28.92 with a standard deviation of 3.489.

3.3 Instrument Test Results

This instrument testing is very important to do to find out whether the data used has met the requirements or not. The validity of a research result is largely determined by the measuring instrument used, the measurement tool is a questionnaire. To test the validity of the required two kinds of tests, namely the test of validity (test of validity) and test of reliability (test of reliability). Testing of this instrument was carried out on 83 auditors in the Deputy for Investigation at the Head Office of the Jawa Barat Development and Finance Supervisory Agency.

3.4 Validity Test Results

Validity test is used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if the statement on the questionnaire is able to reveal something that will be measured by the questionnaire (Ghozali 2016, p52). The validity test was carried out using the Pearson bivariate correlation analysis technique by correlating the item score with the total item score. In determining whether or not an item is used, a correlation coefficient significance test is carried out at a significance level of 0.05, meaning that if $r_{count} > r_{table}$, the instrument or question items have a significant correlation with the total score, then it is declared valid. Meanwhile, if $r_{count} < r_{table}$, then the instrument or question items have a significant correlation with the total score, then it is declared invalid. The results of the validity test for the investigative audit variable, the whistleblowing system, and the prevention of misuse of school operational aid funds using the SPSS version 25 program. (2159). All valid questions can be used in research.

3.5 Reliability Test Results

Reliability is a tool to measure a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable or reliable if a person's answer to the statement is consistent or stable from time to time. Measurement of reliability in this study using a one-shot method or a one-time measurement using the Cronbach's Alpha statistical test. A questionnaire is said to be reliable if it gives Cronbach's Alpha value > 0.60 (Ghozali 2016, p. 46-47).

Reliability test results for investigative audit variables, whistleblowing system, and prevention of misuse of school operational assistance funds using the SPSS version 25 program, namely:

- 1) Investigative Audit Variable, it can be seen that the Cronbach's Alpha value of the 10 question items regarding the investigative audit variable is 0.747, it can be concluded that the question items are reliable.
- 2) Whistleblowing System variable, it can be seen that the Cronbach's Alpha value of the 8 question items regarding the whistleblowing system variable is 0.844, it can be concluded that the question items are reliable.
- 3) The Variable Prevention of Misuse of School Operational Assistance Funds, it can be seen that the Cronbach's Alpha value of 7 question items regarding the prevention of misuse of school operational assistance funds is 0.782, it can be concluded that the items in the question are reliable.

3.6 Classic Assumption Test Results

a. Normality test

The normality test of the data was carried out to find out the distributor of the data in the variables that would be used in this study were data that had a normal distribution. In this study, the tools used to perform the normality test were two events, namely:

- 1) Table One-Sample Kolmogorov- Smirnov Test
The basis for decision making is as follows:
 - a) If sig. (significance) < 0.05 , then the data is not normally distributed.
 - b) If sig. (significance) > 0.05 , then the data is normally distributed. Based on the normality test through the One-Sample Kolmogorov-Smirnov Test, the Asymp value was obtained. Sig. (2-tailed) of 0.200 which means greater than 0.05 so it can be concluded that this regression model is normally distributed and has met the classical assumptions.
- 2) Normality Probability Plot Graph (P-Plot)
The basis for decision making is as follows:
 - a) If the data spreads around the diagonal line and follows the direction of the diagonal line, then the regression model fulfills the assumption of normality.



b) If the data spreads far from the diagonal line or does not follow the direction of the diagonal line, then the regression model does not meet the assumption of normality.

Based on the normality test through Normality Probability Plot Graph (P-Plot) shows that the points spread around the diagonal line and follow the direction of the diagonal line, so it can be concluded that the regression model meets the assumption of normality.

b. Multicollinearity Test

The multicollinearity test aims to examine the effect of the independent variable on the dependent variable. To detect multicollinearity problems, it can be done by looking at the values of Tolerance and Variance Inflation Factor (VIF) and the amount of correlation between independent variables. The basis for decision making is as follows:

- 1) If the tolerance value is 0.1 or equal to the VIF value 10, it indicates the presence of multicollinearity.
- 2) If the tolerance value is 0.1 or equal to the VIF value 10, it indicates that there is no multicollinearity.

Based on the multicollinearity test, which shows that the results of Collinearity Statistics, each variable has a Tolerance value > 0.1 and $VIF < 10$ and is close to 1, it can be concluded that there is no multicollinearity in the regression model.

c. Heteroscedasticity Test

Heteroscedasticity testing aims to test whether in one regression model there is an inequality of variance from the residuals of one observation to another. A good regression model is a regression model that does not have a regression that does not contain heteroscedasticity, namely a regression model that has a residual variance equation from one observation period to another observation period or is called homoscedasticity. One way to detect the presence or absence of this heteroscedasticity test is to look at the scatterplot graph.

Based on the heteroscedasticity test, the scatterplot shows that the points spread with an unclear pattern above and below the number 0 on the Y axis, so it can be concluded that the regression equation model does not occur heteroscedasticity, but homoscedasticity.

3.7 Hypothesis Test Results

a. Test results Multiple Linear

The method used by the researcher is multiple linear regression. Multiple linear regression analysis is a linear relationship between two or more independent variables and the dependent variable. The multiple regression model aims to fulfill the wishes of researchers regarding the effect of investigative audits and the whistleblowing system in preventing misuse of school operational assistance funds. The formula used:

$$Y = + X1 + X2 + e$$

Where:

Y = Prevention of Misuse of School Operational Assistance Funds

X1 = Investigative Audit

X2 = Whistleblowing System

= Constant Number

e = tolerable error

Table 8
Multiple Linear Regression Test Results

Coefficientsa		Unstandardized Coefficients		Standardized Coefficients		Collinearity Statistics	
Model		B	Std. Error	Beta	t	Sig.	Tolerance VIF
1	(Constant)	9.597	3.450		2,781	,007	
	Investigative Audit	,023	,095	,028	,241	,810	,635 1,574
	Whistleblowing System	,539	,114	,547	4,721	,000	,635 1,574

a. Dependent Variable: Prevention of Misuse of School Operational Assistance Funds

Source: SPSS 25 (2021) Outputs

Based on the table above, the results of data analysis that have been processed by SPSS 25 can be explained as follows:

$$Y = 9.597 + 0.023 + 0.539 + e$$

From these equations can show the relationship between the independent variable and the dependent variable, the following is an explanation of the equation, namely:

- a) The constant value of preventing misuse of school operational assistance funds (Y) is 9.597, meaning that if the investigative audit (X1) and whistleblowing system (X2) does not change or is considered 0, the prevention of misuse of school operational assistance funds (Y) will increase in value by 9.597.
- b) The investigative audit coefficient (X1) of 0.023 explains that for every 1% increase in investigative audits, the prevention of misuse of school operational assistance funds (Y) has a fairly small increase of 2.3% or vice versa every time there is a 1% decrease in investigative audits, the prevention of abuse school operational assistance funds (Y) decreased by 2.3%. This shows that the investigative audit variable contributes positively to the prevention of misuse of school operational aid funds but contributes quite a small percentage, so that the better investigative audit techniques are applied, the better the level of prevention of misuse of school operational assistance funds.
- c) The whistleblowing system coefficient (X2) of 0.539 explains that for every 1% increase in the whistleblowing system, the misuse of school operational assistance funds (Y) increases by 53% or vice versa for every 1% decrease in the whistleblowing system, the misuse of school operational assistance funds (Y) decreases. by 53%. This shows that the whistleblowing system variable contributes positively to the prevention of misuse of school operational assistance funds, so that the better the implementation of the whistleblowing system that is implemented correctly, the misuse of school operational assistance funds will be prevented.

3.8 Simultaneous Significant Test Results (Statistical Test F)

The F statistic test is used to test whether the regression model can be used to predict the dependent variable. The hypothesis will be tested by comparing the value of F_h with F_{with} with a significant level of 5% or 0.05. If the significant value is > 0.05 , this means that all independent or independent variables do not have a joint influence on the dependent or related variables. Meanwhile, if the significant value is < 0.05 , this means that all independent or independent variables have a joint influence on the dependent or related variables. In the F test process, it is known that there is a value of $F = f(k; nk)$, $F = (2; 83-2-1)$, $F = (2; 80) = 3.11$ with an error rate of 5%. Based on the results of the F statistical test, there are results of the F_h value $> F_{with}$ with a value of $18.670 > 3.11$ with a significance level of $0.000 < 0.05$. This means that this regression model is feasible to use, because the significance level is less than 0.05, so it can be said that this means that all independent or independent variables have a joint influence on the dependent variable.

3.9 Partial Test Results (Test Statistics t)

The t statistical test was used to determine whether or not there was an influence of each independent variable individually on the dependent variable which was tested at a significance level of 0.05. If the probability t value is less than 0.05 then the hypothesis is accepted and vice versa (Ghozali, 2013: 98).

a. H1: Investigative audits have no effect on preventing misuse of school operational assistance funds

Based on the results of the calculation of the investigative audit has a value of t of 0.241. When compared to the value of t at the 0.05 level of significance with $df = 83-2-1 = 80$ of 1.99006, then t smaller than 0.241 0.05). It can be concluded that the first hypothesis (H1) is rejected, which means that the investigative audit has no effect on preventing the misuse of school operational assistance funds. This happens because the investigative audit cannot prevent the possibility of misuse early. Basically, an investigative audit can be carried out if the truth of the problem has gone through the process of testing, collecting and evaluating evidence relevant to the fraudulent act and to reveal the facts of fraud.

The results of this study are in line with research conducted by (Lestari et al., 2019) entitled The Effect of Investigative Audits and the Effectiveness of the Whistleblowing System on Fraud Prevention (Survey on State-Owned Enterprises in Bandung City) states that investigative audits have no effect against fraud prevention. This means that the way an investigative auditor detects and examines fraud, especially financial statements that may be happening or has already occurred, cannot make an investigative auditor prevent fraud from occurring.

b. H2: The Whistleblowing System has an effect on preventing the misuse of school operational assistance funds

Based on the calculation results, the whistleblowing system has a value of t of 4.721. When compared to the value of t at the 0.05 level of significance with $df = 83-2-1 = 80$ of 1.99006, then t bigger than 4.721 > 1.99006 . The significance probability value of 0.000 also indicates a value greater than the value at a predetermined significance level of 0.05 ($0.000 < 0.05$). This means that H2 is accepted, which means that there is an effect of the whistleblowing system on preventing the misuse of school operational



assistance funds. The more effective the implementation of the whistleblowing system, the more it maximizes prevention of fraud.

The implementation of the whistleblowing system will work well if there is a commitment from parties who are aware of indications of misuse of school operational funds and are ready to report before the indications become larger and can cause state losses. Those who dare to report this can be called whistleblowers. The results of the complaints submitted by the whistleblower will be stored in the system and can be used as information in the consideration of supervisory assignments. To optimize the work of the whistleblowing system, it must be supported by the readiness of adequate human resources. One way is done by selecting a special officer/committee by a professional and independent party.

3.9 Discussion

a. The Effect of Investigative Audits on the Prevention of Misappropriation of School Operational Assistance Funds

Based on the data analysis conducted, it shows that H1 is rejected, this means that the investigative audit has no effect on preventing the misuse of school operational aid funds, because the activities carried out by the investigative auditor in conducting an investigative audit cannot prevent the misuse of school operational aid funds. This happens because an investigative audit is carried out after indications of abuse are found, or a systematic investigation of evidence is in progress. The results of this study are in line with those carried out by (Lestari et al., 2019) entitled *The Effect of Investigative Audits and the Effectiveness of the Whistleblowing System on Fraud Prevention (Survey on State-Owned Enterprises in Bandung City)* states that investigative audits have no effect on fraud prevention. This means that the way an investigative auditor detects and examines fraud, especially financial statements that may be or has already occurred, cannot make an investigative auditor able to prevent fraud.

b. Whistleblowing System influential in the Prevention of Misuse of School Operational Assistance Funds

Based on the data analysis conducted, it shows that H2 is accepted, this means that the whistleblowing system has an effect on preventing the misuse of school operational assistance funds. This can be interpreted as the Jawa Barat BPKP as the object of this research to support the implementation of the whistleblowing system, because it is proven to be able to prevent the misuse of BOS funds. The results of this study are supported by the results of research conducted by (Suastawan et al., 2017) entitled *The Influence of Organizational Culture, Proactive Fraud Audit, and Whistleblowing on the Prevention of Fraud in the Management of Boss Funds (Empirical Study on Schools in Buleleng Regency)* which states that whistleblowing has a significant positive effect on fraud prevention, which means that high whistleblowing can increase the occurrence of fraud prevention.

4. Conclusion

Based on the explanation and data analysis that has been done by the researcher, namely the investigative audit and the whistleblowing system as the independent variable and the prevention of misuse of school operational assistance funds as the dependent variable. A total of 83 auditors in the Deputy for Investigation at the Central Office of the Jawa Barat Financial and Development Supervisory Agency were used as samples in this study. Data collection in this study was carried out by sending a research questionnaire contained in the google form link. From the test results using SPSS version 25, the following conclusions can be drawn:

- a. Investigative audits have no effect on preventing misuse of operational assistance funds, because investigative audits are not able to prevent the possibility of misuse early. This happens because an investigative audit is carried out after indications of abuse are found, or a systematic investigation of evidence is in progress. The investigative audit conducted by the auditor at BPKP Jawa Barat regarding the misuse of BOS funds at this time can be said to be reactive, which means that the auditor carries out the audit after receiving or obtaining information from other parties regarding the possibility of fraud and crime. Other parties who convey information about fraud, such as public complaints, or because of requests from law enforcement officials.
- b. Whistleblowing system have an effect on preventing the misuse of operational assistance funds. The more effective the implementation of the whistleblowing system, the greater the prevention of misuse of BOS funds. The implementation of a good whistleblowing system must also have a whistleblower

protection policy. This policy was formed to avoid actions that are detrimental to the whistleblower, so the reporter will feel that his security is maintained.

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