

Human Resource Development Strategies for the Anti-Fraud Team at the Regional Inspectorate of Yogyakarta City

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ABSTRACT

This study aims to examine the human resource (HR) development strategies of the Anti-Fraud Team at the Yogyakarta City Regional Inspectorate—acting as a government internal oversight body—given that HR development is pivotal to enhancing the team's capacity to detect and prevent fraud in the government sector. The study employs a qualitative method with a case study approach; data were collected through in-depth interviews with informants selected via purposive sampling, comprising Anti-Fraud Team members, inspectorate staff, and relevant stakeholders knowledgeable about HR management and fraud prevention. The findings indicate that HR development strategies include formal education and training, in-house training, the establishment of integrity zones, outreach activities, seminars, certification, evaluations, and other competency-building training. These strategies have proven reasonably effective in minimizing fraud, although more comprehensive efforts are still required to address existing challenges.

INTRODUCTION

Fraud in the public sector poses a serious threat to the integrity, efficiency, and effectiveness of government administration, particularly for institutions responsible for safeguarding the integrity of public services. Fraud is often committed to obtain illegal benefits through various forms, including abuse of authority, corruption, gratification, financial statement manipulation, and asset misappropriation. Such practices not only undermine the credibility of government institutions but also reduce public trust in clean and accountable governance. The continued occurrence of fraud at various levels of government, from the national to the local level, highlights the urgent need to strengthen internal control and oversight systems.

In Indonesia, fraud cases continue to occur within government institutions. At the national level, for example, there were allegations of corruption in the procurement of COVID-19 personal protective equipment (PPE) at the Ministry of Health of the Republic of Indonesia in late 2023, which reportedly caused state losses amounting to hundreds of billions of rupiah and had entered the investigation stage by the Corruption Eradication Commission

(KPK) (Rastika, 2023). At the local level, a former Acting Regent of West Bandung was allegedly involved in an abuse of authority related to the tendering of a build-operate-transfer project involving assets owned by the Majalengka Regency Government and was detained on suspicion of corruption (Maria, 2024). Meanwhile, in the Special Region of Yogyakarta, the former Head of the Yogyakarta Customs and Excise Office was charged with money laundering related to gratification received from several businesspeople, totaling more than IDR 23.5 billion during his tenure (CNN, 2024). These cases demonstrate that fraud remains a significant issue at various levels of government, including in the Yogyakarta region.

The impact of fraud in the public sector is highly detrimental, ranging from state financial losses and declining public trust to disruptions in development and government programs intended to benefit society. Therefore, strict oversight of budgets and program implementation is essential to maintaining accountability and good governance. As an internal oversight institution, the Inspectorate plays a crucial role in detecting and preventing fraud within government institutions, including the Yogyakarta City Government. This role has been strengthened through the establishment of the Anti-Fraud Team under Yogyakarta Mayor Regulation No. 4 of 2024 (Yogyakarta City Government, 2024), which aims to make oversight functions more effective and responsive. However, the success of the Anti-Fraud Team in preventing, detecting, and responding to fraud depends heavily on the quality of its human resources. Therefore, an appropriate human resource development strategy is essential for strengthening internal controls and fraud detection mechanisms.

This study focuses on the human resource development strategy of the Anti-Fraud Team at the Regional Inspectorate of Yogyakarta City, including the training and competency evaluation programs implemented, their relevance to fraud risks and existing anti-fraud mechanisms, the challenges encountered, and recommendations for improvement. This study is important because fraud in local government remains prevalent and has not been fully resolved, while previous studies have tended to focus on technical aspects or auditor competencies at the national level or within the private sector. Consequently, a strategic and holistic approach to developing Anti-Fraud Teams within local government remains an area that requires further investigation.

Based on this background, this study aims to examine the fraud risks faced by the Yogyakarta City Government, particularly the Regional Inspectorate of Yogyakarta City; the human resource development programs implemented for the Anti-Fraud Team; the relevance of these programs to existing fraud risks and anti-fraud mechanisms; the challenges and shortcomings in their implementation; and potential improvements to optimize the strategy. The study was conducted at the Office of the Regional Inspectorate of Yogyakarta City from November 1 to 29, 2024, with the research subjects consisting of parties or units responsible for implementing anti-fraud strategies and developing the human resources of the Anti-Fraud Team. The findings are expected to contribute academically, support the Regional Inspectorate of Yogyakarta City in evaluating and strengthening its existing human resource

development strategies, and provide a reference for other government oversight institutions in developing similar strategies to enhance transparency, accountability, and integrity in public administration.

RESEARCH METHOD

This study employed a qualitative research design using a case study approach, aimed at obtaining an in-depth understanding of the phenomena experienced by the research subjects through narrative descriptions within their natural context (Moleong, 2014), while enabling the researcher to comprehensively explore real-life issues through detailed and in-depth data collection (Creswell & Poth, 2017). This approach was selected because the study sought to examine in depth the practices and challenges associated with human resource competency development within the Anti-Fraud Team at the Regional Inspectorate of Yogyakarta City as an Internal Government Supervisory Apparatus (APIP), while also capturing the social and cultural context underlying the implementation of the strategy. The primary research instrument was the researcher, who was directly involved in data collection, management, and analysis (Moleong, 2014), supported by a voice recorder (Sugiyono, 2012), note-taking applications, and NVivo 15 software to facilitate coding, topic-based data grouping, and the identification of patterns across the data (Creswell & Poth, 2017).

The focus of this study included potential forms of fraud risk within the Yogyakarta City Government, particularly the Regional Inspectorate of Yogyakarta City; the Anti-Fraud Team's human resource development programs implemented in 2024; the relevance of these programs to existing fraud risks and anti-fraud mechanisms; implementation challenges and shortcomings; and recommendations for improvement by the Regional Inspectorate of Yogyakarta City (Sugiyono, 2012). The research subjects consisted of parties or units responsible for implementing anti-fraud strategies and developing the Anti-Fraud Team's human resources. The study was conducted at the Office of the Regional Inspectorate of Yogyakarta City, located at Jalan Kenari No. 51, Muja Muju, Umbulharjo District, from November 1 to 29, 2024, considering the Inspectorate's strategic role as an Internal Government Supervisory Apparatus responsible for fraud prevention within the municipal government.

Primary data were obtained through structured and unstructured interviews with four informants directly involved in the management and development of the Anti-Fraud Team's human resources (Creswell & Poth, 2017), as presented in Table 1. Secondary data included the Gratification Control Risk Map, 2024 Development Training List, 2023 Annual Performance Report, Fraud Control Plan training materials, Management Information System for Control Reporting, the Inspectorate's activity schedules, revised Annual Supervision Work Program documents, and the Gratification Control Circular Letter. These documents were used to complement and strengthen the primary data (Sugiyono, 2012). Data collection involved interviews with relevant informants to obtain information regarding problems,

impacts, and program evaluations, interviews with other relevant parties to minimize subjective data bias, and examination of supporting documents as secondary data to strengthen the interview findings.

Table 1. Interview Informants

No.	Name	Gender	Position
1	Sri Suhartini, A.Md.	Female	Head of General Affairs and Personnel Subdivision
2	Anna Krismanawati, S.E.	Female	Assistant Inspector for Financial and Asset Management
3	Yohanna Purnomo Sari, S.T., M.Eng.	Female	Assistant Inspector for Infrastructure Development
4	Vincentius Agus Ribiyanto, S.T.	Male	Junior Expert Auditor, Infrastructure Development Division

Source: Researcher

The collected data were analyzed using coding techniques to identify themes and patterns through open coding, axial coding, and selective coding (Saldaña, 2021). This process was followed by the development of analytical maps to visualize relationships among themes (Brightman, 2003), matrix coding queries to map relationships among categories in matrix form (Jackson & Bazeley, 2019), and framework matrices to systematically summarize findings and support the formulation of conclusions (Miles et al., 2018). Data validity was assessed through source triangulation by comparing information from multiple informants to reduce subjective bias, and technique triangulation by combining interviews, observations, and document analysis using the same data sources (Moleong, 2014). These processes were supported by NVivo 15 through its matrix coding query and framework matrix features.

RESULT AND DISCUSSION

Based on interview results, supporting documents, and training materials, seven forms of potential fraud risk were identified at the Yogyakarta City Regional Inspectorate, as mapped in Figure 2 below.

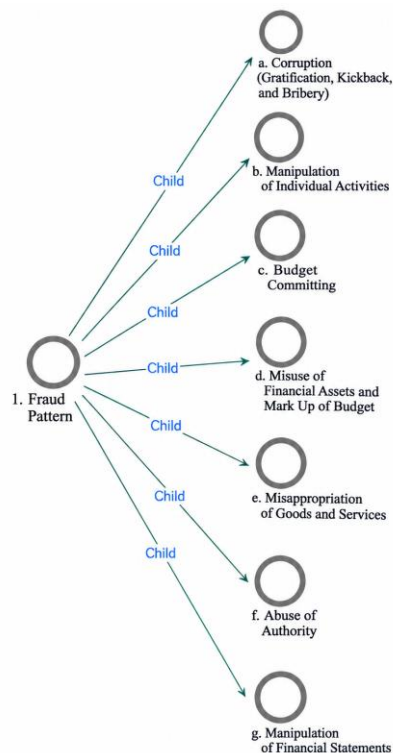


Figure 2. Analytical Map of Fraud Risk Types

Source: Data Processed Using NVivo 15 Software

Corruption in the form of gratification generally occurs when employees receive benefits related to their positions that are not reported in accordance with applicable regulations. According to Mr. Ribiyanto (2024), Junior Expert Auditor in the Infrastructure Development Division, the routine submission of zero-gratification reports by each Regional Apparatus Organization (OPD) still requires verification of their accuracy. Bribery and kickbacks, or secret payments made after a project has been awarded, are also vulnerable to occurring and difficult to detect because they take place outside official systems (Ribiyanto, 2024; Suhartini, 2024). Individual activity manipulation has been identified in the form of discrepancies between actual conditions and performance reports, such as fictitious attendance and inaccurate completion of e-performance reports, allowing employees to receive full Employee Income Allowances (TPP) (Krismanawati, 2024; Suhartini, 2024). In policy formulation, fraud risks may arise when parties involved in drafting policies, although not the primary decision-makers, provide input that unreasonably benefits certain parties (Suhartini, 2024).

Financial and asset abuse generally takes the form of price mark-ups in financial reports and asset records that do not correspond to actual conditions (Krismanawati, 2024), while abuse in the procurement of goods and services may involve price mark-ups, fictitious vendors, and specifications that do not comply with contracts (Ribiyanto, 2024). Abuse of authority most commonly occurs in the form of conflicts of interest, particularly when

personal relationships or affiliations exist between supervisory officials and the parties being supervised (Krismanawati, 2024). Meanwhile, manipulation of audit findings occurs when auditors intentionally fail to report or conceal findings that should be disclosed, including situations in which employees who are aware of fraudulent activities choose to remain silent (Krismanawati, 2024; Sari, 2024; Suhartini, 2024).

Existing Anti-Fraud Mechanisms at the Regional Inspectorate of Yogyakarta City

Based on interviews, supporting documents, and training materials, the Anti-Fraud mechanisms at the Regional Inspectorate of Yogyakarta City can be categorized into three pillars: fraud prevention, fraud detection, and fraud response.

Fraud Prevention

Fraud prevention is a strategic effort to anticipate and minimize fraudulent activities through strong internal policies, comprehensive risk assessment, continuous education, and the strengthening of an integrity culture. Article 20 of Yogyakarta Mayor Regulation No. 4 of 2024 requires government officials to act honestly, avoid corruption, collusion, and nepotism (KKN), and remind one another of and report fraudulent activities. This commitment is reflected in employees' daily conduct, as explained by Mr. Agus Ribi:

"Morning assemblies are held frequently, and recently we also established an integrity corner... integrity is non-negotiable for the Inspectorate... when colleagues go for field audits... they are offered bottled water or beverages... they always refuse... they bring their own." Agus Ribiyanto (2024).

The same regulation serves as the basis for internal policies which, according to Ribiyanto (2024), comprehensively cover policy, detection mechanisms, and response measures. These policies have been widely disseminated since 2024 (Krismanawati, 2024) and integrated into operational practices such as financial SOPs and the preparation of Owner's Estimated Price (HPS) (Suhartini, 2024).

Each OPD is also required to identify fraud risks in its risk management documents, from risk identification to control plans that are periodically monitored (Ribiyanto, 2024). This is reflected in the risk registers of each OPD (Krismanawati, 2024) and risk dictionaries that help identify fraud-prone areas (Suhartini, 2024), supported by the Fraud Control Task Force, whose coordination continues to be strengthened (Sari, 2024). These efforts are accompanied by the development of Corruption-Free Zones (WBK) and Clean and Service-Oriented Bureaucratic Zones (WBBM), with the Inspectorate encouraging regional agencies to establish integrity zones, as stated by Ms. Anna:

"We push and encourage all of them to commit to moving toward an integrity zone." Krismanawati (2024).

Achievement is verified by the Ministry of Administrative and Bureaucratic Reform based on evidence of implementation in the field rather than merely document completeness (Suhartini, 2024). The Integrity Zone encompasses strengthened ethics through integrity pacts and codes of ethics, internal supervision, fraud risk management, and whistleblowing systems

(Krismanawati, 2024). These mechanisms are complemented by formal assignment letters for APIP auditors, which prohibit the acceptance of gratification and serve as the basis for audits with specific objectives (FCP Training Materials, 2024; Suhartini, 2024).

Fraud Detection

Fraud detection aims to identify potential fraud at an early stage so that vulnerable areas can be identified and task accountability strengthened. Audit with Specific Objectives (ADTT) is the primary instrument and is generally conducted following an initial review of public reports indicating irregularities (Ribiyanto, 2024). It is incidental and flexible, unlike regular audits, allowing the Inspectorate to respond quickly to high-risk areas. This is accompanied by a shift from surprise inspections toward planned supervision through the Annual Supervision Work Program and strengthened direct-supervisor oversight (Sari, 2024).

Detection is reinforced through tiered supervision under Yogyakarta Mayor Regulation No. 4 of 2024, whereby audit findings must undergo multiple levels of review, from team members and team leaders to technical controllers and Assistant Inspectors. This process aims to ensure accountability for every decision and minimize the risk of collusion (Ribiyanto, 2024).

For physical assets, stock-taking compares the actual condition of goods and assets with administrative records, while procurement reconciliation compares procurement data with actual conditions. These activities are conducted routinely, particularly at the end of the year, across all divisions and OPDs (Ribiyanto, 2024; Sari, 2024).

The whistleblowing system complements these mechanisms by ensuring the confidentiality of whistleblowers in accordance with Yogyakarta Mayor Regulation No. 4 of 2024. Reports may be submitted through the Inspectorate, WBS, JSS, WhatsApp, or email (Ribiyanto, 2024; Sari, 2024). However, reports are often in the form of raw information without supporting evidence, requiring the team to conduct careful examination and verification.

Meanwhile, the surveillance system through CCTV has been installed in all OPDs but functions primarily as supporting evidence for investigations rather than as a real-time detection mechanism. This is due to the Inspectorate's limited access to recordings and the fact that many gratification cases occur outside camera-monitored areas (Ribiyanto, 2024). Therefore, human resource development should focus not only on surveillance technology but also on investigative capabilities and fraud pattern mapping.

Fraud Response

As part of comprehensive fraud control, the Inspectorate implements systematic and accountable follow-up measures once suspected fraud is identified. The initial stage involves reviewing and investigating information or complaints by examining the completeness of the 5W1H elements and the validity of the data through investigative and collaborative analysis among technical teams (Ribiyanto, 2024; Sari, 2024; Suhartini, 2024) in accordance with

Yogyakarta Mayor Regulation No. 4 of 2024. Cases with sufficient indications are then followed up through ADTT.

Direct-supervisor examinations also serve as a routine oversight mechanism, particularly for treasurers (Sari, 2024), although in practice they may sometimes become merely procedural, with effectiveness depending on the integrity of the supervisor. Such examinations are also a procedural requirement before disciplinary sanctions are imposed, with the Human Resources Development and Personnel Agency (BKPSDM) facilitating the establishment of an examination team.

When necessary, investigation teams are formed flexibly and collaboratively across divisions (Sari, 2024), consistent with the FCP, which identifies investigation as one of its ten fraud-control elements. Investigation results are reported periodically to the Mayor every six months and forwarded to law enforcement authorities when necessary (Ribiyanto, 2024).

Gratification handling is specifically supported by the Gratification Control Unit, which develops control systems and oversees FCP implementation and reports control performance periodically, particularly before high-risk holidays (FCP Training Materials, 2024; Ribiyanto, 2024). Nevertheless, predominantly zero-gratification reports still require examination to ensure that reporting does not become merely a formality.

Further assistance is provided through consultation clinics offering supportive non-audit services to improve OPD systems and governance (Sari, 2024). Budget monitoring and evaluation are conducted monthly and involve activity leaders and responsible officers, as stated by Ms. Anna:

"Budget realization is certainly monitored every month... the activity leaders and responsible officers are always involved." Krismanawati (2024).

This is accompanied by internal audits that are increasingly selective and risk-based due to resource limitations (Sari, 2024).

The response mechanism is also supported by the Inspectorate's role as a facilitator between external auditors, such as the Audit Board of the Republic of Indonesia (BPK), and audited OPDs (Suhartini, 2024), cross-divisional cooperation in investigations and thematic audits (Sari, 2024), and collaboration with the Communication and Informatics Office (Kominfo) in handling public complaints.

Technology adoption also contributes through GPS-based attendance systems, e-Kinerja, SIWASIN, and SIPTL integrated with BPK systems (Ribiyanto, 2024; Suhartini, 2024). However, integration of systems such as SIPD and jaga.id remains suboptimal, and several digital complaint channels are still rarely used (Krismanawati, 2024; Sari, 2024).

As the final stage of the response process, the Ethics Council serves as a forum for enforcing discipline and professional ethics (Krismanawati, 2024; Suhartini, 2024). Corrective measures in accordance with the FCP and Yogyakarta Mayor Regulation No. 4 of 2024 include disciplinary sanctions, asset recovery, and reporting to the relevant authorities to ensure legal certainty and strengthen an anti-corruption culture.

Existing Human Resource Development Programs for the Anti-Fraud Team at the Regional Inspectorate of Yogyakarta City

Based on interviews, supporting documents, and training materials, nine categories of human resource development programs for the Anti-Fraud Team were identified as having been implemented.

Training and Education

Training and education constitute structured employee capacity development programs aimed at improving the knowledge, skills, and work attitudes of government personnel. Basic-Level Investigative Audit training equips certified auditors with at least one year of work experience to identify, analyze, and handle suspected fraud. The training covers fraud theory, legal aspects of investigative auditing, investigative interviewing techniques, and report preparation (Human Resource Development Document, 2024).

E-SIPD Review Technical Guidance strengthens ASN capacity to manage regional finances through SIPD RI. According to Ms. Krismanawati (2024), this is important given the transition toward an integrated system, although challenges related to system stability and data accuracy remain. Meanwhile, Probity in Goods and Services Procurement strengthens understanding of probity audit principles to ensure fair procurement processes free from conflicts of interest (Human Resource Development Document, 2024).

Fraud Control Plan (FCP) and Certification

The Fraud Control Plan (FCP) and its certification provide participants with a conceptual understanding of the fraud triangle, forms of corruption under the Anti-Corruption Law, and risk-based prevention strategies. Competence is assessed through Diagnostic Assessment and Fraud Risk Assessment based on ten FCP attributes (BPKP Document, 2024).

Public Sector Organizational Risk Management training, conducted over five days in collaboration with BPKP, was considered by Ms. Sari (2024) to be an area that not all employees have mastered, making it important for strengthening Anti-Fraud strategy competencies. Other technical competencies are strengthened through Level 1 Procurement of Goods and Services Training and Certification, Type C Procurement Commitment Officer (PPKom) Competency Training for budget expenditure officers, and the Government Agency Performance Accountability System (SAKIP) and its Evaluation. According to Ms. Krismanawati (2024), the Inspectorate has a dual role as both an object of SAKIP evaluation and an evaluator of other regional agencies (Human Resource Development Document, 2024).

In-House Training (PKS)

PKS is an internal competency development program with materials tailored to the needs of each work unit. It includes Motivation for Improving ASN Performance as a foundation for developing integrity-oriented character and APIP Code of Ethics Socialization

to strengthen integrity, objectivity, and professionalism in order to establish APIP personnel free from conflicts of interest (Krismanawati, 2024).

Technical skills are strengthened through Training on Writing Supervision Reports accurately and according to standards (Human Resource Development Document, 2024), Review of Work Plans and Budgets (RKA) to strengthen APIP's role in reviewing RKPD through RKA-SKPD so that the regional budget remains consistent with development priorities (Human Resource Development Document, 2024), and Probity Audits to strengthen transparency in goods and services procurement.

Finally, Regional Government Organizational Risk Management training, conducted on November 28, 2024, through both offline and online formats, strengthened APIP's understanding of the Risk Management Framework so that it could assist regional agencies in managing organizational risks (Human Resource Development Document, 2024; Inspectorate Website, 2024).

Integrity Zone Development

Integrity Zone development is strengthened through banners displayed in the workplace emphasizing WBK/WBBM commitments, integrity principles, codes of ethics, and complaint channels (Sari, 2024). Morning assemblies also serve to reinforce commitment, marked by the reading and signing of the Joint Commitment Pledge on January 22, 2024, led by the Inspector. At this event, Mr. Ribiyanto (2024) reaffirmed that integrity is non-negotiable for all employees.

Integrity pacts are implemented at the beginning of the year and accompanied by routine development activities such as religious gatherings (Ribiyanto, 2024). According to Ms. Krismanawati (2024), integrity must be reflected in daily work, with a minimum target score of 75 toward achieving WBK status. The signing of the commitment on the same date also included a formal integrity pact as a reminder of the importance of integrity for all APIP personnel, accompanied by banners as a communication medium (Suhartini, 2024; Inspectorate Website, 2024).

Seminars, Webinars, and Workshops

Gratification Control Socialization, based on the 2021 Mayor Regulation and 2020 Circular Letter, is conducted at the Inspectorate's initiative or upon request from OPDs, although it continues to face challenges due to low awareness among some OPDs that are not proactive (Krismanawati, 2024).

Anti-Corruption Education Socialization is conducted by the Government Apparatus and Investigation Division in collaboration with the Corruption Eradication Commission (KPK RI) and the National Association of Anti-Corruption Educators to identify corruption-prone areas (Human Resource Development Document, 2024). Socialization of the Mayor Regulation on Fraud Control Guidelines was conducted online on June 12, 2024, with Ms. Anna Krismanawati presenting strategies for fraud prevention, detection, and response to all OPDs (Inspectorate Website, 2024).

The Investigative Workshop "Synergy between APIP and Law Enforcement Agencies" held on December 5, 2024, featured speakers from Sahabat Integritas Jogja Istimewa and discussed APIP and law enforcement agency collaboration (Inspectorate Website, 2024). This was complemented by KPK MCP Training, which encouraged the establishment of an Assistance Team and the use of the *jaga.id* application to remotely monitor corruption prevention efforts (Krismanawati, 2024; Ribiyanto, 2024).

Self-Assessment and SKT Performance

Self-assessment evaluates the capability of the government internal control system (SPIP) and risk management within each regional agency (Krismanawati, 2024). Meanwhile, the Specific Performance System (SKT) evaluates individual or unit performance based on working-hour targets that affect performance allowances and are assessed every semester to encourage performance improvement (Ribiyanto, 2024).

Certification

Data Analytics Certification for APIP Employees under the STAR Fund Batch 2, organized by the BPKP Training and Development Center from October 20–24, 2025, strengthens employees' ability to process and analyze data to detect risks and irregularities at an early stage (Human Resource Development Document, 2024). Non-JFA Certified Government Risk Executive (CGRE) certification strengthens risk management capacity among officials of ministries, agencies, and local governments, in line with the 2025–2045 National Long-Term Development Plan (RPJPN) under Law No. 59 of 2024, supporting an integrated oversight system from the national to village level (Human Resource Development Document, 2024).

Conflict-of-Interest and Anti-Corruption Monitoring and Evaluation

The Inspectorate conducts monitoring and evaluation of potential conflicts of interest in each OPD, such as family relationships between auditors and employees of supervised OPDs. The control measure is to prevent the relevant employee from being assigned to supervise an affiliated OPD in order to maintain supervisory independence and objectivity (Krismanawati, 2024).

FGD on SPBE Risk Management

Held on December 4, 2024, with speakers from the Communication, Informatics, and Statistics Office (Diskominfo), Investment and One-Stop Integrated Services Office (DPMPTSP), and Population and Civil Registration Office (Dindukcapil), this FGD discussed planning, implementation, and risk mitigation in the implementation of the Electronic-Based Government System (SPBE). It was followed up through Yogyakarta Mayor Decree No. 271 of 2023 concerning SPBE Risk Management Guidelines (Inspectorate Website, 2024).

Rakorwas of the AAPI Regional Ethics Committee

Held on November 25, 2024, this activity evaluated the implementation of the AAPI Code of Ethics in the daily practices of government internal auditors to ensure high levels of

integrity, objectivity, competence, accountability, and professionalism. It also strengthened mechanisms for monitoring compliance with the code of ethics (Human Resource Development Document, 2024; Inspectorate Website, 2024).

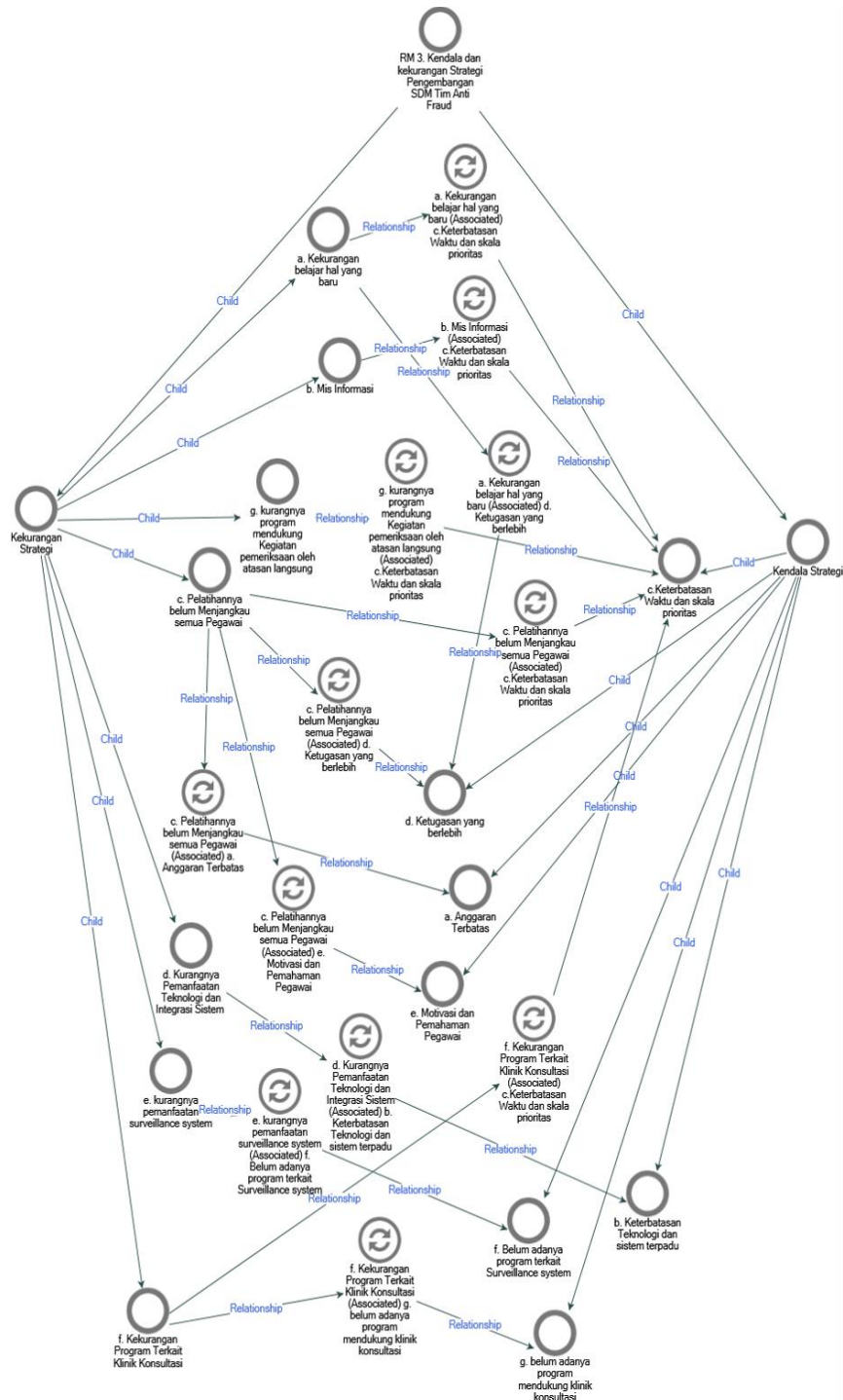


Figure 3. Analytical Map of Shortcomings and Challenges in the Anti-Fraud Team Human Resource Development Program

Source: Data Processed Using NVivo 15 Software

Limited Opportunities to Learn New Things

Opportunities to learn new things remain limited due to demanding work schedules and an accumulation of assignments. Mr. Agus Ribí explained:

"The Inspectorate has many assignments, most of which are mandatory tasks from the central government. As a result, the functions that should allow the Inspector to be more actively involved and optimize supervision are somewhat reduced." Ribiyanto (2024).

Even employees attending training often still have unfinished work to handle. A similar concern was expressed by Ms. Sri Suhartini:

"The shortcoming is the limited opportunity to learn new things, resulting in time constraints... as well as excessive workloads." Suhartini (2024).

Ms. Anna also experienced a similar condition, identifying workload as the main obstacle to finding time for learning.

"The accumulation of activities." Krismanawati (2024).

Misinformation

The risk of misinformation arises particularly within the PKS scheme, in which employees who attend external training are assigned to share the material with their colleagues but have considerably less time to deliver it, as explained by Ms. Sri Suhartini:

"For PKS... the external training lasts five days, but PKS is at most three hours... so perhaps the material obtained has to be filtered before being delivered." Sri Suhartini (2024).

This condition may result in the reduction of training content. Ms. Sari (2024) added that differences in the delivery styles of individual training participants also contribute to inconsistencies in the knowledge transferred to other employees.

Training Has Not Reached All Employees

Budget limitations mean that not all employees are able to participate in available training programs, as stated by Ms. Sri Suhartini:

"Not all employees receive the same training because... our budget is limited." Suhartini (2024).

Ms. Krismanawati (2024) added that excessive workloads also make it difficult for employees to participate in training or technical guidance programs scheduled at short notice.

Limited Use of Technology and System Integration

Technology supporting supervisory tasks is considered to lag behind that used in the private sector. Mr. Ribiyanto (2024) explained that the use of audit software such as ACL or IDEA *"has only recently begun to be adopted in government."* System integration is also not yet optimal. Ms. Krismanawati (2024) stated that SIPD RI *"still faces obstacles"* in terms of speed and accuracy, while Ms. Suhartini (2024) assessed that the existing systems remain *"partial"* and have not yet been integrated into a unified system.

Limited Utilization of Surveillance Systems

CCTV available in all OPDs functions primarily as supporting evidence rather than as a fraud detection tool, as emphasized by Mr. Ribiyanto (2024):

"CCTV tends to be created merely as supporting evidence. But for us to detect whether there is fraud, it cannot yet do that." Ribiyanto (2024).

He also revealed that the Inspectorate's access to CCTV recordings belonging to OPDs *"has never been attempted... due to limitations."*

Shortcomings in Programs Related to the Consultation Clinic

The consultation clinic service has not received adequate program development, despite being considered important. Ms. Suhartini (2024) stated:

"Actually, it could be developed internally without having to organize formal training on the subject." Sri Suhartini (2024).

She acknowledged that current HR competencies are largely focused on basic investigative auditing and therefore require further development in other areas.

Insufficient Programs Supporting Supervisory Reviews by Direct Supervisors

Program support for reviews conducted by direct supervisors remains limited, thereby restricting the effectiveness of direct supervision and employee development. This condition indicates the need for more systematic and structured programs so that direct supervisors can provide appropriate guidance in detecting and preventing fraud within their respective work units.

Recommendations for Improvement by the Regional Inspectorate of Yogyakarta City

Based on the analysis of these shortcomings and challenges, the researcher proposes seven recommendations for improvement for the Regional Inspectorate of Yogyakarta City, as mapped in Figure 4.

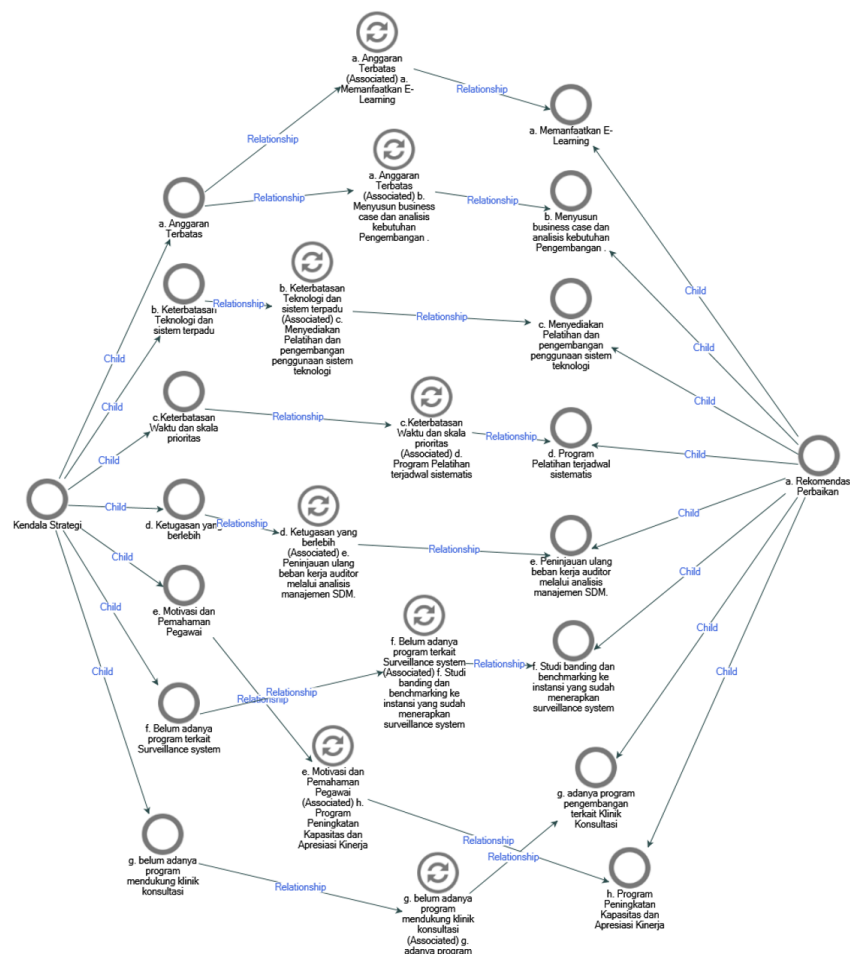


Figure 4. Recommendations for Improving the Anti-Fraud Team Human Resource Development Program

Source: Data Processed Using NVivo 15 Software

Addressing Budget Limitations

Budget constraints prevent all employees from participating in training, as only several representatives can be sent to each training activity. Recommended measures include utilizing e-learning as a more cost-effective training alternative that can reach more employees, as well as preparing a comprehensive business case and human resource development needs analysis so that budget proposals are more targeted and aligned with organizational needs.

Addressing Limitations in Technology and Integrated Systems

The implementation of technology and systems that are not yet fully integrated causes some work processes to remain manual or even results in duplicate systems (*double systems*). It is recommended that the Inspectorate expand technology system training for all employees and invest in the procurement and integration of supervisory information systems to improve the effectiveness of monitoring and reporting.

Addressing Time Constraints and Priority Setting

Heavy workloads within limited time, combined with frequently changing and short-notice training schedules from the central government, present additional challenges. It is recommended that training programs be arranged with more structured, systematic, and real-time schedules so that HR development can proceed without disrupting core supervisory duties while providing equal opportunities for all team members.

Addressing Excessive Workloads

Excessive workloads, including assignments outside structured schedules, hinder work effectiveness and employee self-development. It is recommended that auditors' workloads be reviewed through human resource management analysis to ensure a more proportional distribution of assignments, along with restructuring task allocation and establishing solid work teams to reduce individual workloads.

Improving Employee Motivation and Understanding

Uneven levels of employee motivation and understanding remain obstacles to competency development. It is recommended that capacity-building and performance appreciation programs be conducted periodically, including recognition for good performance and motivational training, to strengthen employee loyalty and their sense of ownership toward the organization.

Developing Programs Related to the Surveillance System

The suboptimal utilization of the surveillance system requires further action through comparative studies and benchmarking with institutions that have successfully implemented such systems. This would enable the Inspectorate to adopt and adapt best practices according to its organizational needs as an APIP institution.

Developing Programs Supporting the Consultation Clinic

The absence of structured programs supporting the consultation clinic should be addressed by establishing and developing an integrated consultation clinic program as part of human resource capacity development. In addition to serving as a consultation forum, the program can function as a means of knowledge transfer and problem-solving to improve the quality of government governance.

CONCLUSION

This study reveals that the Yogyakarta City Regional Inspectorate faces various forms of fraud risk, ranging from corruption—such as gratuities, bribes, and kickbacks—to the manipulation of individual activities, policy-making that favors specific parties, the misuse of finances and assets, procurement abuse, abuse of authority, and the manipulation of audit findings. To address these risks, throughout 2024, the Inspectorate implemented a variety of human resource development programs for its Anti-Fraud Team. These ranged from technical training—such as Basic-Level Investigative Auditing, Procurement Probity, and Fraud Control Plans—to in-house training, the establishment of "Integrity Zones," seminars,

webinars, workshops, and professional certifications (e.g., Certified Government Risk Executive and Data Analytics for internal auditors). Collectively, these initiatives reflect a strengthening of oversight capacity, professionalism, and the utilization of technology.

These programs have proven relevant to both the fraud risks faced and the three pillars of the anti-fraud mechanism: prevention, detection, and response. Corruption risks, for instance, are addressed through training on Investigative Auditing, Fraud Control Plans (FCP), and gratuity control awareness, while risks related to the misuse of finances, assets, and procurement are tackled through training on Type C Commitment-Making Official (PPKom) duties, procurement probity, and Level 1 Procurement Certification. Regarding the mechanisms themselves, the prevention pillar is bolstered by the establishment of Integrity Zones and anti-corruption outreach; the detection pillar by probity audits and data analytics certification; and the response pillar by the formation of investigation teams and the monitoring of conflicts of interest.

However, the study also identifies several shortcomings in implementation, such as limited opportunities to learn new skills, the risk of misinformation when relaying training material, training coverage that does not yet extend to all employees, and insufficient utilization of technology, surveillance systems, and consultation clinic programs. These deficiencies largely stem from budget constraints, excessive workloads, time limitations, and uneven levels of employee motivation and understanding. To address these challenges, this study recommends utilizing e-learning, conducting a human resource development needs analysis, providing technology training, scheduling training more systematically, reviewing workloads, enhancing recognition of employee performance, and developing a consultation clinic program alongside a surveillance system, all to ensure the Inspectorate's oversight function operates more effectively and sustainably.

This study has limitations, including a lack of comprehensive field observations, reliance on 2023 Annual Performance Report data, and incomplete information from the Apparatus Governance and Investigation Division due to time constraints. Therefore, future research should involve direct observation, include the Apparatus Governance and Investigation Division, and expand the scope to cover various job levels to obtain a more comprehensive picture of the effectiveness of the Anti-Fraud Team's human resource development program.

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