



Perspektif Akuntansi
Volume 6 Nomor 3 (Oktober 2023), hal. 75-89
ISSN: 2623-0194 (Print), 2623-0186 (Online)
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Center for Accounting Development and Research (CARD)
Fakultas Ekonomika dan Bisnis,
Universitas Kristen Satya Wacana
DOI: <https://doi.org/10.24246/persi.v6i3.p75-89>
<http://ejournal.uksw.edu/persi>

Collegial Collective Relationship of BPK Auditors and Follow-up of Audit Results

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Received
19/05/2023

Revised
05/07/2023

Accepted
13/09/2023

Abstract. *This study aims to explore the collegial collective relationship between BPK members and follow up on the results of the examination. The approach used is the descriptive qualitative research method. Data were collected through interviews with 4 auditors from the DIY Representative BPK. The interview was conducted to explore the perception of the BPK auditors regarding the collegial collective relationship between members and the follow-up to the results of the examination. The results of this study indicate that there is a collegial collective relationship between BPK members. Since the existence of a collegial collective relationship between BPK members, there is no longer domination of the BPK chairman in deciding a policy. Policies that are strategic and have a national impact will be decided jointly by all members of the BPK (team 9 or agency members). If consensus is not reached, a vote is held to seek the most votes. Regarding the follow-up examination, when the auditor and the review team find any deviations, the follow-up is carried out by giving a kind of management letter to the auditee. BPK's findings must be followed up by returning the amount of money found. If the finding exceeds Rp10,000,000 must be reported in the LHP.*

Keywords: *collegial collective, BPK auditors, audit result*

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Abstrak. Penelitian ini bertujuan untuk mengeksplorasi tentang hubungan kolektif kolegial antar anggota BPK dan tindak lanjut hasil pemeriksaan. Pendekatan yang digunakan adalah metode penelitian deskriptif kualitatif. Data dikumpulkan melalui wawancara kepada 4 orang auditor BPK Perwakilan DIY. Wawancara tersebut dilakukan untuk menggali persepsi auditor BPK terkait hubungan kolektif kolegial antar anggota dan tindak lanjut hasil pemeriksaan. Hasil studi ini menunjukkan bahwa terdapat hubungan kolektif kolegial antar anggota BPK. Dengan adanya hubungan kolektif kolegial antar anggota BPK maka tidak ada lagi dominasi ketua BPK dalam memutuskan suatu kebijakan. Kebijakan yang bersifat strategis dan berdampak nasional akan diputuskan bersama oleh semua anggota BPK (tim 9 atau anggota badan). Apabila tidak dicapai musyawarah mufakat maka dilakukan voting untuk mencari suara terbanyak. Berkaitan dengan tindak lanjut pemeriksaan, ketika auditor dan tim review menemukan adanya penyimpangan maka tindak lanjut dilakukan dengan memberi semacam manajemen letter kepada auditee. Temuan BPK harus ditindaklanjuti dengan mengembalikan sejumlah uang hasil temuan. Apabila temuan melebihi Rp10.000.000 maka temuan tersebut harus dilaporkan dalam LHP (Laporan Hasil Pemeriksaan).

Kata kunci: kolektif kolegial, auditor BPK, hasil audit

Introduction

The revelation of various financial scandals in various companies in Indonesia has raised public doubts about the professionalism of accountants. Lately, surprise after surprise has emerged from state-owned companies that turned out to have a big problem regarding the professionalism of management in carrying out their business activities. This has further cornered government accountants, in this case, the BPK, regarding the effectiveness of its function as a party that ensures that the company's financial statements have been prepared in accordance with existing regulations. The scandals of PT Garuda Indonesia, PT Asuransi Jiwasraya (Persero), and perhaps many other state companies will be the place where BPK's good name is at stake in the community. BPK has been silent in giving opinions on the financial condition of these companies and only recently, after PT Asuransi Jiwasraya (Persero) failed to pay insurance claims, did it become public knowledge that BPK had found fraud in its management.

The question that arises then is why the information related to BPK's findings has only been revealed to the public recently? In fact, the BPK had previously known, even long before this scandal was revealed, that there were irregularities in its management. BPK as a state institution does have the authority to examine the management and financial responsibility of the state, including SOEs. BPK head Agung Firman Sampurna said "Jiwasraya has been in trouble since 2006. Actually, BPK has conducted two examinations in the period 2010 to 2019, namely in 2016 for Examination with Specific Purpose (PDTT) and in 2018 for Investigative Examination (Preliminary)". BPK has given a disclaimer opinion (not expressing an opinion) on the 2006-2007 financial statements because BPK found that Jiwasraya had manipulated financial statements since 2006. Actually, not only BPK but also OJK and the Ministry

of SOEs, found irregularities in Jiwasraya's financial statements. They saw that in 2016, Jiwasraya recorded negative equity of Rp3.29 trillion. This was due to mismanagement of its business, investments, revenues and operating costs from 2014-2015.

The phenomenon above shows that the role of BPK as an institution that has the duty to examine the management and financial responsibility of the state has not functioned optimally. In the BPK work system, BPK will submit audit results to DPR, DPRD, and DPD and then BPK will monitor the follow-up of recommendations given to DPR, DPRD, and DPD. The reality that we see from the PT Jiwasraya case, BPK's recommendations have not been followed up by the company.

One of the problems faced by auditors in general related to the ineffectiveness of the function is the problem of independence. This study suspects that the inaudible voice of BPK in providing audit results occurs due to the lack of independence of BPK in conducting audits of state companies or government agencies. Based on Law No. 15/2006, BPK is elected by the DPR and inaugurated by the President (chapter 4). This can lead to the ineffectiveness of BPK's function as a control institution. Whereas the birth of the Act is to make BPK an external audit institution that is free and independent.

Based on the results of an academic study by the National Law Development Agency of the Ministry of Law and Human Rights of the Republic of Indonesia (BPHN Ministry of Law and Human Rights of the Republic of Indonesia), it is said that the BPK Law, which has been in effect for 12 years, has not fully embodied the freedom and independence of BPK as a state institution mandated by the constitution. There are several things reviewed by the agency, one of which is the application of the collegial collective principle among BPK members which has not been emphasized in the formulation of norms in the BPK Law. To prevent abuse of authority, high integrity is required from BPK members when making a decision. In addition to the collegial relationship, the results of the academic study also examine the mechanism of the election of the chairman and vice chairman also needs to be regulated by clear term limits. It is proposed that the term of office of the chairman and vice chairman be limited to half the term of office so that the collegial collective principle can run effectively through the mechanism of mutual supervision between fellow leaders.

In addition to the collegial collective relationship between BPK members, BPHN also analyzed the position and governance of the BPK organization. BPK as a high state institution should be equal to DPR, DPD, President and Vice President, and Supreme Court. Therefore, BPK is not elected by DPR and its relationship with other state institutions is relation-functional and not relation-hierarchical.

The Faculty of Economics flagship research theme is "Development of Economic and Business Systems that Prioritize the Improvement of Human Dignity with the Main Target of Marginalized and Neglected Communities; Micro, Small, and Medium Enterprises (MSMEs); and Microfinance Institutions (MFIs)". The theme associated with this research is "Empowering Organizations and Local Organization Development through Organizing, Organizational Planning, Staffing, Leadership;

Controlling and Monitoring; and Evaluating". In particular, this research will discuss the importance of collegial collective relationships among BPK auditors in conducting financial audits and following up on audit results.

Currently, the House of Representatives is reviewing amendments to Law No. 15/2006 on BPK to adjust to the development of BPK's duties and current legislation. BPHN of the Ministry of Law and Human Rights has prepared an academic review and submitted it to the DPR for discussion. This research is expected to provide additional empirical data related to the need to improve BPK's organizational governance and BPK's relationship with other state institutions.

There are two research questions in this study. The first question is how the collegial collective relationship between BPK members? And the second question is how the follow-up on the results of the examination? Therefore, this study aims to explore the collegial collective relationship between BPK members and to report follow-up on the results of the examination.

Literatur Review

Previous Studies

Professional Learning Networks (PLN) and Collaborative Professionalism have been demonstrated to enhance both teaching and learning for instructors and students (Washington & O'Connor, 2020). This is accomplished through the teaching and sharing of experiences by instructors from various origins. These varied experiences will enrich the learning materials and methods for students, thereby enhancing their effectiveness.

Research in business also shows that collegial relationships between managers from different company backgrounds and different levels of management result in better decisions (Kelliher & Byrne, 2018).

According to research in the field of auditing, subordinate auditors' reflections on their experiences conducting audit evaluations for their superiors constitute a form of collegial relationship. Their negative experiences are attributed to their negligent and incompetent superiors. Andiola et al., (2018) state that a supervisor's understanding of employees' problems will foster feelings of being valued and protected, which in turn motivates friendship and diligent work.

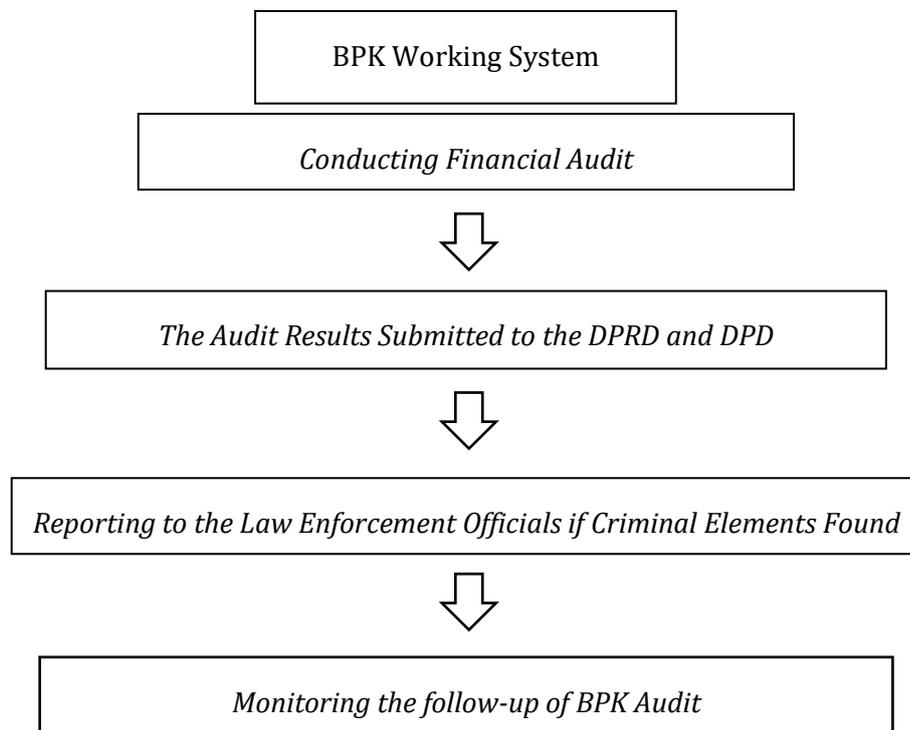
Supreme Audit Agency (BPK)

Based on Law Number 15 of 2006, BPK is a state institution tasked with examining the management and financial responsibility of the state as referred to in the 1945 Constitution of the Republic of Indonesia. In Article 4 of the Act, the BPK consists of 9 members whose membership is inaugurated by the President and elected and proposed by the DPR (House of Representatives).

Regarding the duties and authority of BPK, article 6 states that BPK is tasked with examining the management and responsibilities of state finances carried out by the Central Government, Regional Governments, other State Institutions, Bank Indonesia,

State-Owned Enterprises, Public Service Agencies, Regional-Owned Enterprises, and other institutions or agencies that manage state finances. The results of the examination will be submitted to the DPR, DPRD, and DPD (Article 7). Article 8 states that the results of follow-up recommendations on the results of the examination are submitted to the President, Governor, and Regent / Mayor in accordance with their authority. Furthermore, BPK will monitor the implementation of follow-up on the results of the examination conducted by these officials and the results are notified in writing to the DPR, DPD, and DPRD, as well as the Government. Visually, the BPK work system is depicted in Figure 1.

Figure 1. BPK Working System



Source: bpk.go.id

The government is currently proposing changes to Law No. 15/2006 because it is considered irrelevant to the times and constitutional law in Indonesia. Some of the main points of amendment to the Act are related to membership, authority, the election of members, election of leaders, dismissal, code of ethics, BPK executor, and closing provisions. This proposal has been submitted to the DPR and until now the DPR has not approved it.

The proposed amendments to Law No. 15/2006 have also been reviewed academically by BKHN of the Ministry of Law and Human Rights. In principle, the proposed amendment to the Act is to ensure the independence of BPK among other state institutions. BPK must be independent in order to produce an accountable report. In addition to the institutional independence of BPK from other state institutions, the independence of each member of BPK is also needed so that the collegial collective function between BPK members can run effectively.

Collegial Collective

A collegial collective is a leadership system that involves many parties in decision-making. When the leader makes a decision, it involves various opinions. In this regard, auditors who make decisions will accommodate the opinions of the auditor team members. Testing collegial collective variables in this study is based on cognitive dissonance theory.

Ethical Obligations in Auditor Decision Making

In carrying out their work, auditors often come under pressure from clients or their superiors to provide the best assessment of financial statements regardless of whether the financial statements made are in accordance with generally accepted accounting principles. This is desired by clients so that they have a good reputation in the eyes of their stakeholders. This condition will create an ethical dilemma for the auditor because if the auditor makes the wrong decision, his reputation will be destroyed. Auditors who have moral courage will be able to overcome this dilemma.

For an accountant, integrity is a fundamental ethical principle that must be possessed (Mintz & Morris, 2016). A person with integrity will act based on moral principles and not discretion. That person will do what is right, even if it means losing a job or a client. In accounting, the public interest (e.g., investors and creditors) should always be placed above self-interest or the interests of others, including supervisors or clients.

Cognitive Dissonance Theory

This theory states that dissonance conditions occur when (1) a person has a cognition that is inconsistent with other cognitions (2) dissonance creates tension in the individual, while he will take steps to reduce, as well as to avoid the increase in dissonance, and (3) an individual seeks to be consistent and seeks to reduce dissonance by changing ideas that are not appropriate to adjust it to others.

Yahya & Sukmayadi (2020) extend cognitive dissonance theory and state that the magnitude of cognitive dissonance is a direct function of the degree to which a person

feels that he or she has the choice to involve themselves in situations where cognitive dissonance exists. The Fraud Triangle can also be explained by cognitive dissonance theory. The need to rationalize mistakes is psychologically rooted in cognitive dissonance theory, where people are encouraged to make statements to perform behaviours that they would normally avoid (Dellaportas, 2013). The cognition is that one consciously engages in illegal behaviour inconsistent with the self-image of a decent, intelligent, and trusted professional. Contradictory cognitions create an unpleasant state of cognitive dissonance that causes individuals to change their attitudes to make them consistent with their behaviour and avoid feelings of evil (Dellaportas, 2013; Kunda et al., 1989).

Gillet et al., (2012) use Kunda's (Kunda et al., 1989) motivated reasoning theory to examine the malleability of individual auditors' judgments once they have their own independent conclusions. In a between-subjects experiment with auditors and audit class students. Gillet et al., (2012) found that auditors who learn their supervisor's view before they report their own judgment and then report to their supervisor that their initial judgment is the same as their partner's. This potentially inhibits discussion and resolution of conflicting views. This potentially inhibits discussion and resolution of conflicting views. If an auditor who has made an independent professional judgment and finds that it conflicts with the supervisor's view, the auditor may never publicly report his or her initial judgment.

In the relationship between the chairman, vice chairman, and members of BPK, a collegial collective relationship is developed. The draft amendments to Law No. 15/2006 reaffirm the importance of this collegial relationship by limiting the terms of office of the BPK chairman and vice chairman. With this limitation, there will be no domination of power. Rhodes & Badham (2017) suggested the importance of relational ethics for leadership to create an ethical climate within the organization. Relational ethics has been developed and researched by developing theories that draw on Emmanuel Levinas' ethical philosophy, cited by Rhodes & Badham (2017), to inspire subordinates. Relational ethics, in particular, focuses on "ethical relationships between self and others" that go beyond the assumption that ethics can be found in equal and reciprocal relationships (Shek & Zhu, 2019; Rhodes & Westwood, 2016) cited by (Rhodes & Badham, 2017). The relational approach to leadership asserts that leadership is a socially constructed and dynamic process that is created between people as they interact with each other (Martin, 2017; Rhodes & Badham, 2017).

Rhodes & Badham (2017) further stated that from a relational perspective, ethical leadership is not an act of individual heroism, but a sustained achievement framed in human relationships, characterized by, for example, collaboration, cooperation (Ahmad & Gao, 2017), compassion, inclusiveness, empowerment (Carifio, 2010), and reciprocity (Cunliffe & Eriksen, 2011).

Research Methods

Research Approach

This research is a qualitative descriptive study. The research method was carried out by exploring in depth the perceptions of BPK auditors on the collegial collective relationship between members and the follow-up of audit results. Exploring these perceptions is done through interviews. The interview involved 4 BPK auditors from the DIY Representative Office.

Table 1. Key Informan

No	Name	Occupation
1.	Karin	Auditor B
2.	Sidiq	Auditor C
3.	Agung	Auditor A and D
4.	Tomi	Auditor E

In this study, the research instrument is in the form of open-ended questions to BPK auditors, including those related to the audit, making audit reports and perceptions of follow-up. The data in this study were obtained from BPK auditors who have the authority and power in conducting audits and making audit reports.

Data collection was carried out through observations of respondents, and in-depth interviews with 4 (four) BPK auditors who served under the DIY Representative Office. The auditors have had experience in conducting audits for 5 years.

Data Analysis Technique

Qualitative data analysis can be done in an interactive way during the process of data reduction, data presentation and data validity (Sugiyono, 2016). Data analysis is carried out simultaneously with data collection, namely with domain analysis (determining focus, conducting taxonomic analysis, and componential analysis).

The stages of this research include First, the description stage. At this stage, researchers describe the practice of collegial collective in the BPK auditory environment. The results of the description of the practice are associated with the results of the examination. In addition, researchers describe the auditor's perception of the follow-up of audit results, as well as the factors that influence the follow-up of audit results.

Second is the reduction stage. At this stage, the researcher determines the focus of the discussion to be studied. The focus of the discussion to be studied is related to the collegial collective relationship between BPK auditors and the results of the examination, both in the form of positive and negative factors related to the collegial collective relationship. At this stage, researchers also analyzed the perceptions of BPK auditors regarding the follow-up of audit results.

The last stage is the selection stage. At this stage the researchers selected the results of the discussion based on the results of recorded interviews with 4 auditors. Then the researcher connects the collegial collective practice with the results of the examination and the follow-up of the examination results expected by the auditor.

Data Analysis and Discussion

Data Analysis

Table 2. The Stages of Data Analysis

Description	<p>Based on the results of interviews with 4 BPK auditors at the BPK Representative Office in Yogyakarta, information was obtained that after the collegial collective, the team has the same rights in making decisions to follow up on the results of the examination. With a collegial collective relationship, each member of Team 9 has the right to propose a decision. Before there were provisions regarding collegial collective relationships, all decisions were in the hands of the BPK chairman. If there was no unanimity in decision-making, then voting was taken. So, it's not just the BPK chairman who has the power. The chairman coordinates the team of 9.</p> <p>Strategic issues and national issues as well as specific problems faced by the BPK are discussed in the Team 9 body meeting (which consists of one chairperson, one vice chairperson, and seven members). As a rule, body meetings are held once a week. But if it does not run at least once a month.</p>
Reduction	<p>Cases to be discussed in the agency session need to be queued for scheduling. The proposed case must have a background on why the case should be discussed and be a national-level case. The secretary of the Team 9 leader plays an important role in scheduling the case hearing. The stages in including strategic issues and national cases in the agency hearing include first, proposed by the work unit. Second, it is processed by the Secretary of Team Leader 9. Third, it is reviewed by the Head of the Section to be considered feasible or not. The review is in the form of a discussion of these issues and whether they are really crucial and the national level. And the last stage is to be scheduled in the Team 9 Session.</p>
Sellection	<p>One of the issues that can be heard is an ongoing national fraud investigation or an upcoming strategic issue. The appointment of strategic issues in the agency's proceedings prioritizes issues that have a national impact. The follow-up of BPK's findings is to ask auditees to return them. If they have returned it, BPK continues to monitor until the shortfall is returned to the state treasury. Although it has been returned, there is still a possibility that it will be reported in the LHP. This will be determined by mutual agreement.</p>

BPK Auditors' perception of the collegial collective relationship between BPK members that affects the BPK's audit reports. Based on the results of interviews with 4 BPK auditors at the BPK Representative Office in Yogyakarta, information was obtained that after the collegial collective, the team has the same rights in making decisions to follow up on the results of the examination.

The following are excerpts from interviews with members of the BPK Auditors:

Auditor A (Mr. Agung):

"The collegial collective relationship is the relationship between BPK members consisting of 9 people"

Auditor B (Ms. Karin):

"Yes, that's what it is, permission first, everyone has the same rights. Before the collegial relationship, it was the chairman who decided whether or not to go ahead. Now with collegiality, all have the same rights, it will be like a forum, how many people if for example 9 members, if 5 people have agreed to the examination, then it will go ahead. That's it."

With a collegial collective relationship, each member of Team 9 has the right to propose a decision. Before there were provisions regarding collegial collective relationships, all decisions were in the hands of the BPK chairman. If there was no unanimity in decision-making, then voting was taken. So, it's not just the BPK chairman who has the power. The chairman coordinates the team of 9.

The following are excerpts from interviews with members of the BPK Auditors:

Auditor B (Ms. Karin):

"Previously, it was the chairman who decided, but not now. So all members have the power to influence a decision if 5 out of 9 people agree."

Strategic issues and national issues as well as specific problems faced by the BPK are discussed in the Team 9 body meeting (which consists of one chairperson, one vice chairperson, and seven members). As a rule, body meetings are held once a week. But if it does not run at least once a month.

The following are excerpts from interviews with members of the BPK Auditors:

Auditor C (Mr. Sidiq):

"So, adding, so hmm collegial collective after being discussed in the body session at least once a month to discuss strategic issues related to BPK. Well, it will be discussed as stated by Ms. Karin if consensus can be reached, what is the agreement but if not it means the majority vote. It's more about strategic issues faced by BPK or there are specific problems being faced by BPK. That's about it. Every Wednesday the body meets."

Cases to be discussed in the agency session need to be queued for scheduling. The proposed case must have a background on why the case should be discussed and be a national-level case. The secretary of the Team 9 leader plays an important role in scheduling the case hearing. The stages in including strategic issues and national cases in the agency hearing include first, proposed by the work unit. Second, it is processed by the Secretary of Team Leader 9. Third, it is reviewed by the Head of the Section to be considered feasible or not. The review is in the form of a discussion of these issues and whether they are really crucial and the national level. And the last stage is to be scheduled in the Team 9 Session.

One of the issues that can be heard is an ongoing national fraud investigation or an upcoming strategic issue. The appointment of strategic issues in the agency's proceedings prioritizes issues that have a national impact.

The following is an excerpt from an interview with a member of the BPK Auditors:

Auditor D (Mr. Agung):

"Hmm, where the BPK policy is going in the future, the last one right, it's been explained, for 5 years it's been explained, we follow the audit, what the government is doing too. Usually a body meeting, like that".

Auditor E (Mr Tomi):

"Yes, every time it is between members, there is a body meeting. Later, if, for example, strategic matters are presented there, whatever is submitted is decided by the body, which is finalized like that."

BPK Auditor's Perception of Follow-up of BPK Audit Results

Based on the results of the interview, the information obtained is that there are two types of audits conducted by BPK, namely: (1) Financial Statement Audit with opinion output and (2) Performance Audit with recommendation output in the form of management letter. The audit is conducted by two different teams. The financial audit team is different from the performance audit team and because the LHP must be completed in May, the financial audit team works first until the opinion is issued and then continued by the performance audit team which works until making recommendations. Usually, the performance audit team will consult with the financial audit team regarding the audit findings.

Follow-up of the audit results is carried out in accordance with the recommendations made by the Team Leader. After there is a recommendation, the auditee is invited to discuss the findings and solutions to the problems faced, for example adjusting the old system to the system that is already in effect, making a priority scale. The follow-up of the inspection results is an action plan that must be carried out by the auditee. If there are auditees who are not willing to carry out the action plan, the reason is asked. If the reason is acceptable, another recommendation will be found.

The following are excerpts from interviews with auditors

Auditor C (Mr. Sidiq):

"We will issue a report. The report will be submitted to an interim report called a management letter, which will be submitted when the team exits the field, leaves the field. Well, it is submitted to the regional leadership or BUMD to be corrected. According to our policy, AKN 5, let's say for, let's say the value that is a return. If it's under 10 million, just submit it and immediately ask for it to be returned for follow-up, but it doesn't appear in the LHP because if we take care of the small ones, the book will be very thick, and it doesn't have much effect. So, what is listed in the book are findings above 10 million. Well, is that 10 million finished? Of course not.

The follow-up of BPK's findings is to ask auditees to return them. If they have returned it, BPK continues to monitor until the shortfall is returned to the state treasury. Although it has been returned, there is still a possibility that it will be reported in the LHP. This will be determined by mutual agreement. This is as stated by Mr. Sidig as in the following interview quote.

Auditor C (Mr. Sidiq):

"Of course we, provide findings, we also monitor, for example, there is a return on official travel payments for example Mr. Joko 2 million, of course Mr. Joko will be asked to return the 2 million to the regional treasury or state treasury. Well, after 2 million, the evidence of your return to the regional treasury or state treasury is submitted to BPK. So, BPK ensures that what has been found by BPK has been followed up, whether then it appears in the LHP or not, it is in accordance with the mutual agreement. Starting from 10 million, it has been returned".

For findings with a value above Rp10,000,000, they will still be reported in the LHP. In the report, it is conveyed that there are findings of overpayments, where the excess point is, and how much it is. This is as stated by Mr. Sidiq in the following interview excerpt.

Auditor C (Mr. Sidiq):

For example, in a different case of road construction, then we found an overpayment of up to 250 million, for example. We also convey that, when we exit, management letter, okay we have findings, we also present it usually, not just applying the report, usually we present that there are these findings, where the point of overpayment is, the value of the findings, we convey it. Usually, there is no difference because if at the leadership level, oh yes, because the discussion is already at the lower level, if when the sample is we measure together so that it can be calculated actually, some excess hmm.

Discussion

Based on the interview data presented above, the researchers then summarized and classified the data in accordance with the research objectives. In this case, the research is conducted to find evidence of whether there is conformity between the practices that occur in the field and the regulations that have been established, namely related to the proposed changes to Law No. 15 of 2006.

Collegial Collective Relationship between BPK Members

The following are summarized results of interviews conducted with BPK members related to their perceptions of the collegial collective relationship between BPK members. Based on the results of the interviews, it was found that with the stipulation regarding the collegial collective relationship between the team in the BPK membership, each BPK member has the right to vote to decide something. Before the

regulation on collegial collective relationship, all decisions were in the hands of the chairman of Team 9. After the establishment of this collegial collective relationship, if there is no consensus, the decision will be determined by voting.

Therefore, the change in the position of the chairman and members of Team 9 in BPK reduces the dominance of the BPK chairman in deciding fundamental matters. Based on interviews, it was found that Team 9 is tasked with making strategic decisions and national impacts, including decisions to conduct examinations of cases that have harmed the state nationally, such as the Jiwasraya case, Century bank.

Follow-up of BPK Audit Results

The interview results show that the BPK audit results will be reported in the LHP (Audit Results Report). There are provisions regarding the amount that will be reported in the LHP or not. If the findings are small (below Rp10,000,000) then if they have been followed up by returning the amount of the findings, the findings will be reported in the LHP or not depending on the agreement. However, if the findings are more than Rp10,000,000 then they must be reported in the LHP. In addition to the number of findings, the LHP also conveyed system weaknesses that led to irregularities. This will be an input for the auditee to improve.

Conclusion

The results of this study provide evidence that the existence of a collegial collective relationship between members of the BPK body provides a positive culture for the relationship between these members. With a collegial collective relationship, there is no longer the dominance of the chairman in decision-making because decisions are made together based on the principle of deliberation. If a decision cannot be reached by deliberation, then voting is carried out to find the most votes and the results of the majority vote will become the body's decision. Decisions made by members of the BPK body (team 9) are related to strategic decisions and policies that have a broad national impact.

Related to the follow-up of the audit, BPK auditors will propose to the review team to follow up by asking the auditee to return the findings. If the value of the findings is below Rp10,000,000 then after the findings are returned by the auditee an agreement will be made on whether the findings will be reported in the LHP or not. However, if the findings are above Rp10,000,000, then in addition to the auditee being asked to return, the auditor through the review team will make a report in the LHP which includes the number of findings and the weak points of the system in the auditee resulting in these irregularities.

Limitations and Suggestions

This research is qualitative in nature, so the results cannot be generalized. Therefore, for future research, the results of this study can be used as a reference for conducting empirical research so that general conclusions will be obtained regarding the auditor's understanding of the collegial collective relationship among members of the BPK body.

For the government, this research can be a reference in policy-making, especially related to bureaucratic reform within the BPK. This may also be an example or reference for bureaucratic reform for other institutions.

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