

FINANCIAL FRAUD STUDY ON WEAKNESSES IN STANDARD OPERATIONAL PROCEDURES FOR PROCUREMENT OF GOODS AND SERVICES (CASE STUDY OF PT SDI)

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ABSTRACT

Implementation of Agreed-upon Procedures (AUP) carried out by KAP Adi and Deki in detecting fraud in the PT SDI goods and services procurement process, there were several shortcomings and obstacles that occurred, including the implementation time exceeding the target so that the implementation process was not optimal. The aim of this research is to evaluate the results of the implementation of Agreed-upon Procedures by KAP Adi and Deki, to prepare recommendations for Standard Operating Procedures (SOP) for implementing procedures. Without clear SOPs, consistency, compliance and efficiency in audit implementation can be disrupted. Therefore, the existence of this SOP recommendation can help the implementation of the Agreed-upon Procedure carried out by KAP Adi and Deki so that it can run effectively and in accordance with applicable standards, namely Related Service Standards (SJT) 4400, namely International Standard on Related Services (ISRS) 4400.

KEYWORDS *Agreed-upon Procedures, Standard Operating Procedures, International Standard on Related Services*



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INTRODUCTION

The role of public accountants is increasingly important in today's business world, as they provide auditing, accounting, and financial consulting services to ensure the integrity of financial statements. Public Accounting Firms (KAP) such as KAP Adi and Deki, which have obtained business licenses from the Ministry of Finance, play a crucial role in verifying financial statements and ensuring compliance with generally accepted accounting principles. However, despite their important role, fraudulent practices remain a problem, as happened to KAP Adi and Deki who were sanctioned with restrictions on audit services due to fraudulent acts.

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Fraud, or fraud, refers to actions that are carried out deliberately to obtain unauthorized benefits, and often occur in large economic activities such as procurement projects of goods and services. In Indonesia, fraud cases such as corruption and irregularities in financial statements are still high. PT SDI, a company in the field of trade and construction, asked KAP Adi and Deki to carry out Agreed-upon Procedures on the construction project to ensure the fairness of the transaction, after suspecting fraud in the purchase of goods and the use of vendor services.

Agreed-upon Procedures (AUP) involve specific testing as agreed between the parties to ensure transparency and compliance. However, in practice, the implementation of AUP by Adi and Deki KAP faces several obstacles, such as delays and incomplete confirmation to suppliers. Weaknesses in this procedure can reduce the effectiveness of fraud detection. This study analyzes the application of the fraud triangle, which involves pressure, rationalization, and opportunity, to understand the potential for fraud in the procurement process of goods and services.

Therefore, it is important to evaluate and optimize the Standard Operating Procedures (SOP) in the implementation of the AUP to be more effective and in accordance with the standards set. This study aims to examine the weaknesses of SOPs and the application of fraud triangles in the context of procurement of goods and services at PT SDI to improve the effectiveness and efficiency of audit procedures in the future.

This study aims to evaluate the implementation of Agreed-upon Procedures (AUP) carried out by KAP Adi and Deki, as well as provide recommendations related to Standard Operating Procedures (SOP) and evaluation of the procurement of goods and services at PT SDI. The formulation of the problem includes an analysis of the results of the implementation of the AUP, suggestions for improving SOPs in the Adi and Deki KAP, and recommendations for evaluating the procurement of goods and services based on the findings of the AUP. The purpose of this study is to present the results of the implementation of the AUP, prepare recommendations for better SOPs, and provide evaluation suggestions for the procurement of goods and services.

The benefits of this research include various parties. For the IPB Vocational School, this research is a source of information and reference for students as well as material for evaluating learning materials. For Adi and Deki's KAP, the recommendations given can improve the implementation of the AUP, increase accuracy, and reduce errors. For the authors, this research provides practical experience, an opportunity to develop audit analysis skills, and a deep understanding of AUP audits. Finally, for readers, this study offers an understanding of the implementation of the AUP and the importance of SOPs in ensuring audit quality.

Based on these problems, it is necessary to evaluate and optimize the Standard Operating Procedures (SOP) in the implementation of the AUP carried out by Adi and Deki KAP from the engagement process to reporting guided by SJT 4400. And it is necessary to analyze how behavior and fraud detection occur based on fraud triangle theory. If this is not immediately corrected and followed up, the implementation of the AUP with procedures like this will continue to be repeated,

affecting the auditor's performance in disclosing fraud. Therefore, it is necessary to optimize the procedures for the implementation of AUP KAP Adi and Deki so that it becomes more effective and efficient and in accordance with the set standards.

Based on this background description, the researcher is interested in conducting research related to "Financial Fraud Analysis on the Weaknesses of Standard Operating Procedures for Procurement of Goods and Services (Case Study of PT SDI)".

RESEARCH METHOD

Overview of Research Objects

Research Location

Name of Agency : Public Accounting Firm Adi and Deki

Address : Jl. Kayu Mas Raya No. 396 RT 005/RW 009 Kel.

Pulogadung, Pulogadung District – East Jakarta

Phone. : (021) 2248 5466

E-mail : info@adinuroni-cpa.com – kap.adidandeki@gmail.com

Website : <https://www.adi-deki.com/>

KAP Adi and Deki are Public Accounting Firms that have received a business license from the Ministry of Finance with the Decree of the Minister of Finance of the Republic of Indonesia with No. Kep: 507/KM.1/2022, dated June 17, 2022. This office has a group of professionals who are experienced in accounting firms and have expertise in carrying out audit assignments and providing consulting services. KAP Adi and Deki are committed to providing professional public accountant services to companies with a high level of competence, undoubted integrity, and diligence in complying with applicable professional standards, as well as providing added value for clients. However, based on Ministerial Decree No. 663/KM.1/PPPK/2023 dated September 26, 2023, the leaders of KAP Adi and Deki, namely AP Adi Nuroni, are subject to sanctions restricting the provision of audit services for 1 year until October 26, 2024.

Research Time

The final project was carried out at the Public Accounting Firm of Adi and Deki located at Jl. Kayu Mas Raya No.396, Pulo Gadung, Kec. The preparation of this final project will be carried out from January to March 2024. The following is the *timeline* for the preparation of this final project.

Table 3 *Final Project Timeline*

No	Deskripsi	Januari			Februari			Maret		
	Minggu ke-	Minggu ke-			Minggu ke-3			Minggu ke-		
1	Penyusunan proposal									
2	Persiapan wawancara									
3	Pelaksanaan wawancara									
4	Analisis data hasil wawancara									
5	Pengolahan data (Pengembangan SOP)									
6	Reviu dan analisa hasil pengembangan SOP									
7	Penyusunan provek akhir									

Source: Data processed (2024)

Data Collection & Data Analysis Techniques

According to Sugiyono (2020), data analysis is a systematic step to compile data obtained from the results of interviews, field notes, and documentation. This involves organizing data into categories, elaborating into units, synthesizing, compiling patterns, selecting important information, learning, and drawing conclusions that can be easily understood by oneself and others. In writing this final project, the author uses several data analysis methods, including:

- a. The Data Collection process is the first step in the preparation of this final project. Some of the methods used in data collection include observation, interviews, documentation, and literature research related to the implementation of *Agreed-upon Procedures* (AUP) carried out by KAP Adi and Deki, as well as in detecting fraud related to the procurement of goods and services of PT SDI.
- b. Data Reduction is the process of summarizing, selecting important things, and focusing on important aspects according to the research topic. The goal is to look for emerging themes and patterns, so as to provide a clearer picture and facilitate further data collection. Data reduction involves summarizing information from the results of observations, literature studies, and interviews with senior auditors, supervisors, and KAP managers regarding the AUP implementation procedures for its conformity with SJT 4400 as well as in the detection of fraud related to the procurement of goods and services of PT SDI.
- c. Data Presentation, after data reduction, the next step is to present the data. The presentation of data in the writing of the final project involves various techniques, such as tables, graphs, diagrams, or narratives that describe the findings and results of the analysis clearly and systematically. And it is also presented in the form of a *flowchart* to explain the development of AUP implementation procedures by KAP Adi and Deki as a form of evaluation of its conformity with SJT 4400. As well as an analysis of the detection of fraud in the procurement of goods and services of PT SDI and providing recommendations on the findings.
- d. Inference and verification, is the stage where new findings that did not exist before are discovered and verified. In this final project, it is in the form of SOP recommendations for the implementation of *Agreed-upon Procedures*.

RESULT AND DISCUSSION

Implementation of Agreed-upon Procedures

KAP Adi and Deki carry out *non-insurance* service duties, namely the *Agreed-upon Procedures* for the implementation of the procurement of goods and services of PT SDI on the 8th floor of the Askrindo Building project. The team from KAP responsible for this engagement consists of senior auditors (1 person), junior auditors (1 person), and *interns* (1 person). The assignment of *Agreed-upon procedures* is divided into four stages, namely *pre-engagement*, planning, field work, and reporting.

Financial Fraud Study on Weaknesses in Standard Operational Procedures for Procurement of Goods and Services (Case Study of PT SDI)

a. Pre-Alliance Level

The Pre-Alliance stage is the first step before the official agreement between the company's management and KAP. At this stage, the main focus is on the discussion of the service fees that will be provided by KAP to PT SDI. During this stage, discussions were held involving both parties to ensure a clear understanding of the AUP engagement process.

b. Planning Stage

The planning stage began with the implementation of a *kick-off meeting* as an official opening step for the assignment attended by the client, namely PT SDI. In this *kick-off meeting*, the background and assignment process were discussed, and a weekly meeting was planned to report on the progress of the assignment. In addition, through the *minutes of meeting* (MOM) from the meeting, the documents needed to carry out the assignment were described, which will later be submitted in the form of *Provided by Client / PBC List*. KAP entered into an AUP alliance with PT SDI to ensure the fairness of transactions in the Askrindo building project in the 8th floor meeting room. The company's management indicated that there were fraudulent acts that occurred in carrying out the project in the purchase of goods and the use of vendor services needed for the construction project. After the *kick-off meeting* was held, the audit team held an internal meeting to further discuss the implementation of this assignment. The meeting included a discussion of the scope of work and the basic principles that will govern the implementation of the project. In addition, the stages in the project, the division of sub-teams and tasks, and the allocation of work time are also discussed in detail. Furthermore, there was a brief explanation of client data access, contacts from several parties from PT SDI that may be needed by team members to obtain information during the project work, and other technical aspects were also discussed in the meeting.

c. Implementation Stage

The activities carried out by the KAP audit team at the core stage of this AUP assignment are as follows.

1) Sending document requests to clients

After conducting the *kick-off meeting*, the next thing to do is to send a *data request* to the client. The required documents are in the form of a project summary carried out by the admin, head of admin, and PIC/vendor, *purchase order*, *invoice*, proof of payment, receipt and cash flow record in purchasing materials and using vendor services.

2) Conducting inspection procedures for payment transactions

a) Review of vendor service usage transactions

The process of reviewing transaction transactions using vendor services begins by comparing the transaction recap documents of vendor work from the admin, the head of the admin and the vendor itself. The comparison is done by looking at the type of work and also the cost of services carried out by the vendor. After comparison, there are differences between the three recaps. The next process is to make *inquiries* with related parties regarding the transaction flow of vendor services and also with vendor services on the project being carried out.

Based on further study, the difference/difference of Rp.114,836,400 comes from the type of additional work recorded by the head of admin, but there is no

additional work in the admin and vendor data. And after the confirmation procedure was carried out, there was also a difference between the payment amount and the amount received by the vendor's services worth Rp. 87,498,200. Details of the findings are in appendix 3.

b) Review material purchase transactions

The process of reviewing material purchase transactions begins with *vouching* between *purchase orders*, *invoices*, and proof of transfer of material purchase transactions at all *suppliers*. And after recalculation there is a difference of Rp 61,800,376. So that further confirmation was made to the *supplier* for the purchase of materials and the confirmation reply received was in accordance with the nominal purchase and there were several *suppliers* who did not provide a confirmation reply so that there was a difference of Rp 20,586,125. Details of the findings are in appendix 3.

d. Reporting Stage

After completing the AUP implementation stage, the KAP team completed the engagement by providing a report on the factual findings found. This report includes in detail the scope, objectives, limitations, assignment procedures, as well as the results of factual findings obtained by the KAP auditor team. The report is prepared without providing any assessment, opinion, or opinion, in accordance with a pre-made agreement. The report was then signed by the KAP Partner before being submitted to PT SDI.

Evaluation of Agreed-upon Procedures by KAP Adi and Deki

a. Evaluation of the Suitability of the Implementation of Procedures

The evaluation was carried out with a focus on comparing the practices carried out by KAP Adi and Deki with applicable standards. As discussed earlier, the Related Services Standard (SJT) 4400 is the main guideline in this evaluation. The comparison is to assess the extent to which Adi and Deki KAP comply with the set standards, as well as identify areas that may need to be improved on SJT 4400 compliance with the implementation of the AUP.

1) Evaluation of the General Principles of *Agreed-upon Procedure*

In accordance with the principle for the *Agreed-upon Procedure*, in its implementation, the audit team is required to comply with SJT 4400 and the conditions of the agreement that have been determined. Since the beginning of the implementation of the AUP, the manager has consistently emphasized to the Team the importance of complying with the code of ethics in accordance with SJT 4400, namely by upholding integrity, professional attitude, objectivity, and vigilance in identifying and reporting any issues encountered and maintaining confidentiality. KAP Auditors Adi and Deki are competent and professional auditors and always obey and carry out these ethical principles so that they are able to provide objective findings and of course maintain the integrity and confidentiality of PT SDI's information. Thus, KAP Adi and Deki have applied the General Principles of Procedure Agreement in accordance with SJT 4400.

Then the conditions of the engagement have been explained in writing by KAP and have been approved by PT SDI. Since the beginning, the team has been discussing the main picture and guidelines in carrying out this engagement. The

steps taken by the audit team during the assignment have followed the ethical principles contained in the Related Services Standard (SJT) 4400. Thus, it can be stated that the implementation of the general principle in the assignment of *the Agreed-upon Procedure* has been carried out in accordance with the provisions of SJT 4400 and in accordance with the conditions of the engagement.

2) Evaluation of the Pre-Engagement Stage

The determination of the conditions of the engagement has been agreed with PT SDI. Before starting the implementation of the alliance, KAP has held discussions with PT SDI to determine various aspects related to the AUP project. The terms and agreements related to this agreement have been arranged in writing and approved and have been signed by the management of PT SDI and KAP. This process confirms that the agreement provides a clear basis for the implementation of the task. The condition of this engagement is documented in the engagement letter with the discussion that this assignment does not provide legal opinions or advice. This is in accordance with SJT 4400, where the standard shows that there needs to be a clear and detailed understanding of the conditions of *the Agreed-upon Procedures*.

3) Evaluation of the Planning Stage

Various planning has been carried out by the team to ensure effectiveness and efficiency in the assignment. This is done in order to achieve the target to be completed according to applicable standards and on time. The planning steps aim to optimize the team's performance and achieve the desired results efficiently.

a) Resource Allocation

The first step is related to resource allocation. The determination of the number of team members and the division of tasks is carried out by the manager.

b) Work Timeline

The determination of the work timeline is carried out through joint discussions to take into account the volume of work, the complexity of the task, and the availability of resources. This planning process is intended to adjust the implementation schedule to existing conditions. However, in practice, the team encountered several bottlenecks that caused almost all plans to experience delays of at least one week. The biggest delay occurred in the recalculation of vendor services and material purchase transactions, which were delayed for nearly two weeks due to a lack of data and slow coordination with PT SDI. Confirmation requests to vendors and *suppliers* also experienced obstacles so that there were delays.

c) Working Paper

Plans related to the use of *tools* to perform calculations should have been prepared through joint discussions. However, in its implementation, the use of *the working paper* format for the AUP project has just been prepared and is still inconsistent, resulting in delays in the work process because it often has to be refined in the format.

From the description conveyed in the three points, it can be seen that KAP has carried out a number of plans needed to carry out this engagement. This indicates that the planning is in line with the principles set out in the Related

Services Standard (SJT) 4400. However, there are still several obstacles that arise that hinder the implementation of previously determined plans.

4) Evaluation of the Implementation Stage

a) Documentation

To support the implementation of this alliance, KAP has provided a special *shared drive* for each team member to use. This aims to make it easier for managers to review the work of each team member. However, the contents of the folder only include documentation during the implementation of the engagement, while documents related to planning are not yet available in a complete and orderly manner. From the previous description, it can be concluded that Adi and Deki KAP have not fully met the standards set out in SJT 4400 in terms of the implementation of documentation. This is due to the lack of complete and well-structured documents to support the process.

b) Procedure and Evidence

The engagement team has carried out procedures according to the agreement by recalculating the transaction value to verify the conformity with the data provided. The calculation process is carried out through observation and *inquiry* to PT SDI and other related parties. KAP and PT SDI also hold weekly meetings to discuss the development of the project, so that every step that has been taken or will be carried out by KAP can be known by PT SDI as a client. During the procedure, there were several discrepancies identified. The findings will then be set out in the *Agreed-upon Procedure Engagement Report*. The relevance of the procedures carried out by KAP Adi and Deki for SJT 4400 is carried out by implementing procedures for recalculation, observation, and requests related to information and analysis (*inquiry*).

5) Reporting Evaluation

This report is titled "Report on the Implementation of Agreed Procedures for PT SDI's LT 8 Askrido Fees for the 2023 Fiscal Year Period", which was prepared by KAP Adi and Deki. After the title sheet, the report begins with a statement from the KAP explaining the assignment of the Agreed Procedure. After the opening statement of the report, the content of the report will explain the procedures implemented and the results of the implementation of the procedures. Here are the points examined.

Table 4 Contents of the *Agreed-upon Procedures Report*

Points in the Report	Ket.
Heading	✓
Related parties	✓
Determination of financial or non-financial information that is the object of the implementation <i>of the Agreed-upon Procedure</i>	✓
A statement that the procedure has been carried out in accordance with the agreement that has been made by all parties.	✓
A statement that the engagement is carried out based on SJT 4400 which is a standard issued by IAPI regarding the Agreed Procedure	✓
Statement on the principle of independence (where relevant)	✓

Objectives to be achieved from the implementation of the <i>Agreed-upon Procedure</i>	✓
Details of specific steps	✓
A description of the findings and details describing the details of the error or violation	✓
Confirmation that the procedure carried out is not an inspection or audit, so that the practitioner does not give an opinion or opinion	✓
A statement stating that if the practitioner carries out additional procedures that are situational.	✓

Table 4 Points of *Agreed-upon Procedures Report (continued)*

Points in the Report	Ket.
A statement that the use of the report may only be used by parties who have agreed that <i>Agreed-upon Procedures</i> must be implemented	✓
A statement that the report only covers the part of financial or non-financial information that is the subject of the procedure carried out and does not cover the entire financial report.	✓
Date on the <i>Agreed-upon Procedures engagement report</i>	✓
Address information of Public Accounting Firm	✓
Signature of the practitioner responsible for the implementation of the <i>Agreed-upon Procedures</i>	✓

Source: Data processed (2024)

The following is a *summary table* of the evaluation of the suitability of procedures based on SJT 4400 with the practices that occur in KAP Adi and Deki.

Table 5 *Summary Evaluation of Procedure Conformity based on SJT 4400*

Stages	SJT 4400	Practice in KAP	Evaluation	Result
General Principles of an Agreed Procedure Agreement	Ethical Principles: a. Technical standards; b. Professional attitude; c. Concealment; d. Competence as well as meticulousness and prudence; e. Objectivity; f. Integrity. In the assignment, it must refer to the relevant conditions and the Related Service Standard 4400.	Ethical principles have been implemented and implementation is based on the conditions of the engagement.	The audit team in carrying out the assignment has applied the general principles and code of ethics in the 4400 Related Service Standard.	It is appropriate
Determination of Engagement Conditions	Agreed conditions: a. Restrictions on the distribution of reports; b. Agreed-upon Procedures <i>report form</i> ; c. The extent and nature of the procedure to be performed; d. Financial information to be implemented for Agreed-upon Procedures; e. Purpose of the alliance; and	The determination of the conditions of the engagement has been implemented and documented in the engagement letter.	The condition of the engagement between KAP and PT SDI is in accordance with SJT 4400.	It is appropriate

	f. The nature of the agreement is Agreed-upon Procedures.			
Planning	The audit team on duty must plan the tasks that will be carried out during the assignment so that they can be carried out effectively and efficiently.	Planning for resource allocation, <i>timelines</i> , and tools has been carried out.	The planning stage has been carried out in conjunction with SJT 4400.	It is appropriate
Documentation	Practitioners must document supporting evidence, namely in the form of an <i>Agreed-upon Procedures report</i> , to prove that the engagement has been carried out based on standards and based on the provisions of the agreement conditions that have been agreed upon by the relevant parties.	Documentation has been done with <i>shared drive folders</i> . However, the contents of the folder only include documentation during the implementation of the engagement, while the documents related to planning are not yet fully and regularly available.	The procedures during the assignment process are not fully compliant with SJT 4400, because the documentation process has not been carried out thoroughly	Not yet compliant
Procedure and Evidence	Procedures that can be performed: a. Confirmation requests; b. Make observations; c. Conducting inspections; d. Conducts comparisons, recalculations, and other checks; and e. Request confirmation. Evidence must be submitted in presenting the findings to be submitted in the engagement report	The procedures carried out have been based on mutual agreement and the evidence of findings in <i>the working paper</i> is the basis for writing the report.		It is appropriate
Reporting	Reporting (SJT 4400) a. Heading b. Intended party c. <i>Subject matter</i> d. Purpose e. Description of the engagement f. A statement that the engagement is carried out in accordance with applicable standards A statement that the agreement of the Agreed Procedure is not an insurance agreement so that the practitioner will not express an opinion g. Statement regarding independence (if there are required conditions) h. Procedures implemented i. Nature, time, and extent of the procedure j. Findings k. Locations where practitioners practice l. Date the report was published m. The practitioner's signature as a marker of validity.	All points are included	All points are included and compliant with SJT 4400	It is appropriate

Source: Data processed (2024)

b. SOP Recommendations for the Implementation of *Agreed-upon Procedures*

In carrying out *the Agreed-upon Procedures*, KAP Adi and Deki do not have a written SOP. So that in its implementation it is still not regular and there are several obstacles as previously described. Thus, it is necessary to develop SOPs for the implementation of *Agreed Procedures* in accordance with SJT 4400. The following are SOP recommendations related to the implementation of *Agreed-upon Procedures*.

KANTOR AKUNTAN PUBLIK ADI DAN DEKI	STANDAR OPERASIONAL PROSEDUR Agreed-upon Procedures	Kode	01/SOP/KAP/AUP/2024
		Revisi	0
		Tanggal	18 Mar 2024
		Halaman	1 dari 6

- Pendahuluan**
Berdasarkan Standar Jasa Terkait (SJT) 4400, Prosedur yang disepakati adalah sebuah perikatan di mana akuntan melakukan penggunaan oleh klien untuk menerbitkan laporan mengenai temuan berdasarkan prosedur khusus yang dilaksanakan terhadap hal tertentu tentang unsur individual dari suatu data keuangan, suatu laporan keuangan, atau bahkan satu set lengkap laporan keuangan. Dalam perikatan ini, praktisi dilarang memberikan keyakinan (opini) tentang apakah unsur, akun, atau pos tertentu laporan keuangan disajikan secara wajar. Standar Operasional Prosedur yang akan diuraikan selanjutnya adalah mengacu pada Standar Jasa Terkait (SJT) 4400 yang sudah disusun oleh Ikatan Akuntan Publik Indonesia.
- Tujuan**
Berdasarkan Standar Jasa Terkait ("SJT") 4400, Tujuan suatu prosedur yang disepakati adalah agar praktisi melaksanakan prosedur yang bersifat audit yang telah disepakati oleh praktisi dan entitas serta pihak ketiga yang tepat, dan agar praktisi melaporkan temuan faktualnya.
- Prinsip Umum Suatu Perikatan Prosedur yang Disepakati**
 - Berdasarkan Standar Jasa Terkait ("SJT") 4400, Praktisi harus mematuhi Kode Etik Profesi Akuntan Publik yang ditetapkan oleh Institut Akuntan Publik Indonesia ("Kode Etik"). Prinsip etika yang mengatur tanggung jawab profesional praktisi untuk jenis perikatan ini adalah:
 - a) Integritas;
 - b) Objektivitas;
 - c) Kompetensi serta kecermatan dan kehati-hatian profesional;
 - d) Kerahasiaan;
 - e) Perilaku profesional;
 - f) Standar teknis.
 - Praktisi harus melaksanakan suatu perikatan prosedur yang disepakati berdasarkan SJT dan kondisi perikatan.
- Uraian Prosedur pada tahap Pra-Perikatan**
 - Kantor Akuntan Publik menerima sebuah tawaran perikatan prosedur yang disepakati.
 - Kantor Akuntan Publik melakukan diskusi terkait ketentuan dan perjanjian perikatan.
 - Penentuan kondisi perikatan diterapkan dan didokumentasikan dalam *Term of Reference* (TOR) atau surat perikatan.
- Uraian Prosedur pada tahap Perencanaan**
 - Tahap perencanaan dimulai dengan persiapan *kick-off meeting* sebagai pembuka penggunaan secara resmi yang dihadiri oleh Tim Perikatan dan Klien.
 - Hal-hal yang dibahas dalam rapat dicatat sebagai *minutes of meeting* (MOM). MOM berisi informasi terkait latar belakang dan proses pelaksanaan serta dokumen-dokumen yang dibutuhkan selama penggunaan.
 - Dokumen-dokumen yang dibutuhkan untuk melaksanakan penggunaan akan dikirimkan dalam bentuk *Provided by Client / PBC List*.
 - Tim audit dan klien mengatur pertemuan setiap minggunya untuk memaparkan *progress* dari pengerjaan atas penggunaan yang dilakukan.
 - Diadakan rapat internal terkait detail pelaksanaan dan penggunaan (menetapkan alokasi tim, *timeline* kerja, dan *tools/working paper*).
 - Alokasi tim disesuaikan dengan kondisi perikatan.

Figure 4 Recommended SOP *Agreed-upon Procedures*
Source: Data processed (2024)

Evaluation of Standard Operating Procedures for Procurement of Goods and Services at PT SDI on the Findings of Agreed-upon Procedures

a. Evaluation of SOPs for Procurement of Goods and Services

In addition to evaluating the suitability of the implementation of the AUP KAP Adi and Deki alliance with SJT 4400, the following is also an evaluation of the application of general principles, methods, and procedures carried out by PT SDI in the procurement process of goods and services.

Table 6 Evaluation of SOPs for Procurement of Goods and Services

Theory	Application	Evaluation
Based on Presidential Regulation No. 16 of 2018 concerning the Procurement of Goods and Services		
Based on Presidential Regulation No. 16 of 2018, in general, the procedures for the procurement of goods and services include planning, preparation, and implementation.	PT SDI in carrying out the process of procurement of goods and services starts from the planning stage by identifying needs until the implementation ends.	PT SDI as a private company has carried out principles and procedures in accordance with those contained in government regulations with the basic principles of accountability, transparency, effectiveness, efficiency, fairness, and competition.
Based on Walkthrough SOP		
Auditors conduct investigations, observe activities, and check the suitability of documents, <i>walkthroughs</i> can be carried out by combining <i>inquiries</i> , inspections, to ensure that the company has carried out its control functions properly (Arens, 2019)	The auditor assigned to inspect the implementation of the procurement of goods and services in the PT SDI askrindo project, has carried out a <i>walkthrough procedure</i> related to the SOP for the procurement of goods and services as a whole.	This SOP <i>walkthrough</i> activity has been carried out by conducting an <i>inquiry</i> process with clients to obtain clear and detailed information related to the procedures carried out by PT SDI.
Based on the COSO Integrated Framework Theory		
According to COSO, the internal control system consists of five components, namely: 1. Control Environment; 2. Risk Assessment; 3. Control Activities; 4. Information and Communication; 5. Monitoring.	Based on the <i>inquiry</i> , PT SDI in procuring goods and services has not carried out the separation of functions. So that there is still a part that doubles in the implementation of their duties. PT SDI in selecting material vendors/ <i>suppliers</i> for projects, still uses a direct appointment system.	After analysis and <i>inquiry</i> , the evaluation for the implementation of PT SDI in the process of procurement of goods and services can be carried out by: 1. A tender system is carried out for the selection of vendor services so that the information and communication are transparent so that there is no longer a special relationship between internal parties and external parties. 2. The separation of task functions in the procurement process of goods and services is carried out starting

from the function of requesting goods, purchasing functions, receiving functions, warehouse functions, cash receipt functions, and accounting functions. And the documents on each function must be authorized.

3. Periodic monitoring of cash flow is required to ensure that all financial transactions are recorded accurately and transparently. By conducting periodic monitoring, we can identify and address potential problems early, ensure smooth operations, and maintain the integrity of financial statements.

Source: Data processed (2024)

b. Factual Findings

The results of the implementation of the Procedure agreement agreed upon by KAP Adi and Deki with PT SDI revealed several factual findings that include the following.

Table 7 Factual Findings

It	Activity	Description	Analysis
1	Transactions with vendors	The Chairman of Admin and Project Chairman of Askrido violated the flow of transactions with vendors in the procurement of services, namely directly related to the vendor. This was revealed after an <i>inquiry</i> was made with related parties, namely with the vendor, the head of the admin and the PIC. The management already knew this, but it was still left because there was a basis for overtrust (the Special party).	Activities or practices carried out in the procurement of goods and services of PT SDI, where the head of admin and the head of the askrido project are in direct contact with the vendor, this is not in accordance with the Company's provisions. In fact, in the SOP, what should be related to vendors is PIC.
2	Recording the number of vendor jobs	There is a difference in the amount of work done by one of the vendors. The data held by PICs, admins, and vendors is different from the data held by the admin chairman. This was revealed after an examination and comparison of vendor work recap documents from the admin, the head of the admin, the PIC, and the vendor.	Based on the examination and <i>inquiry</i> , it turned out that the difference occurred because of additional work recorded by the head of the admin. However, the additional work recorded is not in accordance with the situation in the field.
3	Vendor payment	There is a difference between the amount paid by the Company (by the head of the	Based on the inspection and <i>inquiry</i> , the difference in the

transaction recording	admin) and the amount received by the vendor. This was revealed after an examination of the expense transaction record and also several other documents such as proof of transfer and receipt	amount paid by the company to the vendor is due to additional work listed by the chief admin.
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Source: Data processed (2024)

The factual findings obtained by Adi and Deki during the AUP alliance with PT SDI are described in the engagement report in detail. KAP Adi and Deki did not provide opinions or recommendations in any form in reporting. In accordance with SJT 4400, decision-making or conclusions based on factual findings obtained by the auditor are the responsibility of the interested party and approving the engagement, namely PT SDI. Thus, the auditor only reports on the procedures carried out in detail and the factual findings obtained during the assignment.

CONCLUSION

The results and discussion of the final project report show that the implementation of Agreed-upon Procedures (AUP) by KAP Adi and Deki has been in accordance with SJT 4400, although there are several obstacles. Factual findings were obtained in the procurement process of PT SDI's goods and services, but KAP Adi and Deki do not have a special written SOP for AUP. Without a clear SOP, audit consistency and compliance can be disrupted, so new SOP recommendations are needed to ensure the implementation of the AUP in accordance with PT SDI's internal control standards and processes in accordance with COSO and ISO 31000. In addition, KAP Adi and Deki have conducted a walkthrough of PT SDI's SOP for the procurement of goods and services as a whole, but PT SDI is advised to improve its internal control system to be more accountable and efficient.

Advice for Adi and Deki's KAP includes establishing clear procedures and regular training for auditors, as well as maintaining effective communication and good supervision during engagement. Post-engagement evaluations are also important to assess implementation and outcomes, as well as gather feedback for future improvements.

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