

Fraud In The Provision of Health Services In Hospitals During The Covid-19 Pandemic: The Government Sector

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Abstract

Fraud is currently rife, not only in the private sector but also in the government sector. The government sector, which is the central point in this research, is the world of health, especially hospitals, related to procuring goods and services for covid 19. This study aimed to analyze the factors that affect the procurement of goods and services during the covid 19 pandemic. This casual-comparative research type is research with the characteristics of the problem in the form of a cause-and-effect relationship between two or more variables. The study was conducted at six government hospitals in Maluku Province. The study results indicate significant fraud related to procuring goods and services for covid 19. Thus, the quality of the committee, systems and procedures, environment, internal control, and organizational commitment affect the prevention of fraud in procuring goods in hospitals in Maluku province, Indonesia.

Keywords: Fraud, Goods, Services, Covid-19

Abstrak

Kecurangan saat ini marak terjadi, tidak hanya di sektor swasta tetapi juga di sektor pemerintah. Sektor pemerintah yang menjadi titik sentral dalam penelitian ini adalah dunia kesehatan khususnya rumah sakit terkait pengadaan barang dan jasa untuk covid 19. Penelitian ini bertujuan untuk menganalisis faktor-faktor yang mempengaruhi pengadaan barang dan jasa selama pandemi covid19. Jenis penelitian kasual-komparatif ini adalah penelitian dengan ciri masalah berupa hubungan sebab akibat antara dua variabel atau lebih. Penelitian dilakukan di 6 rumah sakit pemerintah di Provinsi Maluku. Hasil penelitian menunjukkan bahwa terdapat kecurangan yang signifikan terkait pengadaan barang dan jasa untuk covid 19. Dengan demikian, kualitas panitia, sistem dan prosedur, lingkungan, pengendalian internal, dan komitmen organisasi berpengaruh terhadap pencegahan kecurangan dalam pengadaan barang di rumah sakit, provinsi Maluku, Indonesia.

Kata Kunci: Kecurangan, Barang, Jasa, Covid-19

INTRODUCTION

Fraud occurs in the private sector and often in the government sector (Yu, 2011; Murthy & Jack, 2017). Fraudulent practice usually occurs in the government sector is the procurement of goods and services (Sahdan et al., 2020). Procurement of goods and services is a process. It is a sensitive area with the highest risk of fraud that can harm an organization (Yuniarti, 2017). The regional hospital serves public health as a government organization (Djalante et al., 2020). Hospitals as government institutions must be appropriately managed to follow the expected goals (Handayani et al., 2016). If management is not carried out properly, it will result in fraud (Olivier et al., 2016).

The COVID-19 pandemic has dramatically affected the order of human life (Kaur, 2021). One of them is in Indonesia, which is very highly affected by Covid 19 (Mietzner, 2020). In general, the central

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government has struggled to make fast, coherent, and effective policies to mitigate the crisis caused by COVID-19 (Dong et al., 2020). The mortality rate is relatively high, with a global average of 2.7% vs. 2.2% at the end of February 2021 (Cucunawangsih et al., 2021). The threat of Covid 19 leads to self-isolation in the hospitals and even facilities that the government has prepared. However, the corruption rate is getting higher by 169 cases. It shows that ignoring the principles of transparency and accountability is very detrimental to the State and ignores the economy of small communities (Hidayat et al., 2021). Fraud is a situation that directly harms others and benefits oneself (Doig & MacAulay, 2008). Donald Cressey proposed the fraud triangle theory. In 1950, Donald Cressey conducted a study analyzing fraud occurrence (Schuchter & Levi, 2016). The research results raise several factors as triggers for fraud. Three things trigger fraud efforts: pressure, opportunity, and rationalization (Fitri et al., 2019).

Pressure is why someone commits fraud (Mat et al., 2019). This element causes a person to act or react and often indirectly expresses an emotion or passion (Desai, 2020) and is the driving force behind someone who changes from obeying the law to being a criminal (Wuerges & Borba, 2014). There are many motives for pressure to commit fraud, most of which are related to greed, including living below one's will, immediate financial need, debt, addiction to gambling and drinking, family pressure, and many other things. Greed is a force that motivates all types of fraud, especially corporate fraud in recent years (Doig, 2018). While greed is a common motive, sometimes revenge and ego play a role. An employee may feel angry and hostile towards his boss or manager because of some wrongdoing imposed on him or the injustice he has received, and he may try to retaliate by committing fraud. (Varma & Khan, 2016).

Although the argument is revenge, it also fell to greed when the perpetrator pocketed money from a company or agency. Sometimes the motive is lust to beat the system (Levi, 2011). People might think he is more intelligent than anyone else, and he is sure that no one will stop him. Sometimes people commit fraud to help increase finances or the desire to live in luxury (Omar et al., 2016). Emotional instability is also a motivating factor, but it seems much smaller than other fraud motives.

Opportunity is a supportive environment for fraud (Sabatian & Hutabarat, 2020). The number of opportunities a person has to commit fraud is usually determined by his position of authority within the company or agency and his access to assets and records. It can be seen as bad behavior by employees to pursue personal gain and high economic pressure to commit fraud (Said et al., 2017). An employee who can commit fraud and make hospital financial reports in the form of procurement of goods, can sell goods to anyone, and manipulate financial reports, is an example of a weakness in internal control and a good opportunity for fraud to occur (Klaus, 2016). An inventory of improper store and locked check forms is another example of an opportunity. A strict separation of functions will reduce the opportunity for fraud to occur (Liou et al., 2008). Eliminating or reducing opportunities to commit fraud and its misuse is essential in any fraud prevention program (Bauder et al., 2017).

Fraudsters believe their activities will go undetected (Massi et al., 2020). Opportunities can occur due to weak internal control, poor management supervision, or using positions where the highest position in a company or agency provides indirect benefits for perpetrators to commit fraud more freely. (Jesilow, 2005).

The results of previous studies showed that Ludwigshafen City Hospital was one of the largest hospitals that reported at least 10-91 cases of manipulating false data (Wiedermann & Joannidis, 2018). There are also other types of behavior, for example, in the world of complex and expensive construction and solid third-party contractual relationships (Gunduz, 2013). Fraud perpetrators always have the knowledge and opportunities to commit fraud, so they are not detected. Good knowledge about the company or agency can minimize fraud committed by perpetrators that are not easy to detect. Therefore,

it encourages perpetrators to go directly to commit fraud to take advantage of current opportunities (Brooks et al., 2012).

Rationalization is the most challenging part of fraud to measure. Rationalization is an attitude, character, or set of ethical values that allow management or employees to commit dishonest acts or are in a sufficiently stressful environment that makes them rationalize dishonest actions (Shepherd & Button, 2019). In this case, the integrity of management is the primary determinant of the quality of financial reports.

When management integrity is questioned, the reliability of financial statements is in doubt. It will be easier for those generally dishonest to rationalize fraud (Farbmacher et al., 2020). For those with higher moral standards, it may not be so easy. Fraud perpetrators always look for rational justifications to justify their actions. The fraud perpetrators can justify inappropriate behavior to be feasible. Rationalization is the cause that explains a person's behavior with different motives from one person to another (Zourrig & Park, 2019).

When the elements of need and opportunity come together, fraud perpetrators believe that what happened was not bad or wrong. Fraud perpetrators often think that the action taken is a right they should get from the company or agency and do not think he is a criminal who cheats on the company or agency (Murphy & Dacin, 2011). Many perpetrators of corruption have been arrested, but none are expected to be arrested. They all thought that they would get away with the crime they committed. They rationalize their actions and believe they will not be punished (Mietzner, 2015). Thus, this study aimed to analyze the factors that affect the procurement of goods and services during the COVID-19 pandemic.

RESEARCH METHOD

This study used a type of causal-comparative research. It is research with the characteristics of the problem in the form of a cause-and-effect relationship between two or more variables. The hospital that became the population of the study was a regional general hospital in Maluku Province. The samples used in this study were the finance department, the planning section, and the logistics section (procurement). At the same time, the sampling technique used in this research was purposive sampling. The criteria for selecting the sample in this study were determined as follows. The populations are 1) Employees who have worked at least one year at the hospital that were the population and 2) Employees or staff who worked in the finance, planning, and logistics sections of the hospital that became the population.

This study used an instrument in the form of a questionnaire. The questionnaire contains a list of statements regarding the independent variables (Quality committee, systems and procedures, environment, internal control, and organizational commitment) and the dependent variable (Procurement Fraud) using a Likert scale to measure attitudes. The Likert scale used ranged from 1 to 5 (Strongly Disagree/Disagree/Doubt/Agree/Strongly agree).

This study used five independent variables and one dependent variable. The analytical method used was the multiple regression method. It is the regression used to determine how much influence the independent variable has on the dependent variable. It was used to test H_1 , H_2 , H_3 , H_4 , and H_5 with an interactive approach that aimed to meet research expectations regarding the effectiveness of internal control and organizational commitment to preventing fraud in the procurement of goods. Multiple Linear Regression Analysis:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

- Y : Prevention of Procurement Fraud
- α : Constant
- β_1, β_2 : Coefficient of regression direction
- X_1 : Internal control
- X_2 : Organizational Commitment
- e : Error term

RESULTS AND DISCUSSION

The data collected was in the form of respondents' answers to determine the Effect of the quality of the committee, systems and procedures, environment, internal control, and organizational commitment to the prevention of fraud in the procurement of goods. Questionnaires were distributed to hospital employees who had at least one year of service and worked in government hospitals' finance, planning, and logistics (goods procurement) departments. The object of the study consisted of 6 hospitals in Maluku Province, namely four hospitals in Ambon City, 1 Hospital in Central Maluku, and 1 Hospital in Southwest Maluku. This study used descriptive analysis. Descriptive statistical analysis was intended to look at the profile of the study and provide an overview of the object under study through sample data and make generally accepted conclusions. The results of the descriptive statistical analysis can be seen in Table 1.

Table 1. Statistical Descriptive Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
KPX1	55	16	30	24,87	3,954
SDPX2	55	20	40	34,27	4,965
LINGX3	55	19	29	23,20	2,040
PIX4	55	47	72	58,22	6,382
KOX5	55	32	48	40,02	3,932
PFY	55	15	24	19,69	2,252
Valid N (listwise)	55				

Information in Table 1 describes that the amount of research data (N) is 55 data. The committee quality variable (X_1) has a minimum of 16 and a maximum of 30. The average value of the committee's quality (X_1) is 24.87, with a standard deviation of 3.954. The system and procedure variable (X_2) has a minimum value of 20 and 40. The system and procedure (X_2) average value is 34.27, with a standard deviation of 4.965. The environmental variable (X_3) has a minimum value of 19 and a maximum value of 29. The average environment value for the procurement of goods/services (X_3) is 23.20, with a standard deviation of 2,040. The internal control variable (X_4) has a minimum of 47 and a maximum of 72. The average internal control (X_4) value is 58.22, with a standard deviation of 6382. The organizational commitment variable (X_5) has a minimum value of 32 and a maximum value of 48. The average value of organizational commitment (X_5) is 40.02, with a standard deviation of 3.932. The fraud prevention variable (Y) has a minimum value of 15 and a maximum value of 24. The average fraud prevention (Y) value is 19.69, with a standard deviation of 2252. The results of the t-test can be shown in Table 2.

Table 2. Hypothesis t-Test Results

		Coefficients ^a				
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-5,585	,892		-6,259	,000
	KPX1	-,038	,004	-1,141	-9,841	,000
	SDPX2	,002	,004	,065	,422	,034
	LINGX3	,033	,008	,503	4,306	,003
	PIX4	,012	,003	,395	3,883	,005
	KOX5	,119	,018	1,184	6,544	,000

a. Dependent Variable: Fraud Prevention

Based on the values of the constants and regression coefficients in Table 2, it is known that the multiple linear regression equation is as follows.

$$Y = -5,585 + -0,038X_1 + 0,002 X_2 + 0,033 X_3 + 0,012 X_4 + 0,119 X_5 + e$$

The numbers in the multiple linear regression equation can be interpreted as follows.

1. The value of constant (α) is -5.585. It means that if there is no quality of committee, system, procedure, environment, internal control, and organizational commitment or $X_1, X_2, X_3, X_4,$ and X_5 are equal to 0, then the organizational performance is equal to - 5.585.
2. The regression coefficient value of the committee team quality variable (β_1) is -0.038. It is a significant value of 0.000, which hurts fraud prevention.
3. The system and procedure variables (β_2) are positive (0.002), significant value is 0.034. It means that there is a positive influence on fraud prevention.
4. The environmental variable regression coefficient (β_3) value is positive (0.033), and the significance value is 0.003. It means that there is a positive influence on fraud prevention.
5. The regression coefficient value of the internal control variable (β_4) is positive (0.012), the significance value is 0.005. It means that there is a positive influence on fraud prevention.
6. The regression coefficient value of the internal control variable (β_5) is positive (0.119), the significance value is 0.000. It means that there is a positive influence on fraud prevention

Table 3. Simultaneous Test (F)

		ANOVA ^a				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,274	5	,055	28,055	,000 ^b
	Residual	,016	8	,002		
	Total	,289	13			

a. Dependent Variable: PFY

b. Predictors: (Constant), KOX5, LINGX3, PIX4, KPX1, SDPX2

The results of the F test in Table 3 show that the calculated F value is 28.055 with a significance value of 0.000, while the F table at the 95% confidence level (0.05) is 4.02. This means that $F_{count} > F_{table}$ (28.055 > 4.02). The calculation shows that simultaneously there is a significant effect between the quality of the team, systems and procedures, environment, internal control, and organizational commitment to preventing fraud in the procurement of goods.

Table 4. Coefficient of Determination Test Results (R²)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. The error of the Estimate
1	,973 ^a	,946	,912	,04416

a. Predictors: (Constant), KOX5, LINGX3, PIX4, KPX1, SDPX2

b. Dependent Variable: PFY

The R² test obtained the adjusted R² value of 0.946 or 94.6%. It shows that the prevention of procurement fraud can be explained by 94.6% of the independent variables, namely the quality of the team, systems and procedures, environment, internal control, and organizational commitment, while variables outside independent variables of this study explain 5.4% of the variation in the prevention of procurement fraud.

The results of the internal control hypothesis test hurt the prevention of procurement fraud. The hypothesis testing results are equal to -0.038 because the column value Sig. is smaller than α (0.05). It shows that the quality of the team at the hospital has carried out its activities, such as integrity, competence and objectivity, and independence well. However, this condition explains that it results in a decrease in fraud prevention because the quality of the committee does not guarantee that it will increase the prevention of fraud in the procurement of goods/services.

The results of this study follow the research conducted by Sari & Suwarsana (2020), researching the analysis of the factors that affect fraud in the procurement of goods/services in village government agencies in the Badung district. The results of this study indicate that the quality of the procurement committee, procurement ethics, procurement systems, and procedures have a negative effect. However, compensation for the procurement committee and the procurement environment does not affect the village government's fraudulent procurement of goods and services. It is also in line with Nurharjanti's research (2017) which finds that the quality of the procurement committee affects fraud in the procurement of goods/services in the scope of state universities. Government agencies must form a procurement committee team with integrity and competence to prevent fraud and be objective and independent.

The hypothesis test of organizational commitment positively influences the prevention of procurement fraud. The results of hypothesis testing are equal to 0.002 because the column value Sig. is smaller than α (0.05). It shows that the system and procedures in the hospital have carried out their activities such as transparency, economy, efficiency, and punctuality, as well as fairness and equity to reduce and prevent fraud in the procurement of goods. Better systems and procedures will increase the prevention of fraud in the procurement of goods/services.

The results of this study are the following research conducted by (Nurharjanti & Tengah, 2017), researching the analysis of factors that affect fraud in the procurement of goods/services in the environment in public institutions. The study results explain that the procurement committee, quality of suppliers, procurement systems and procedures, and risk assessment hurt fraud in procuring goods/services. Meanwhile, ethics and the procurement framework do not affect fraud in procuring goods/services. To support these results, Rian et al. (2020) research suggests that systems and procedures affect fraud prevention in Beleleng Regency. In the context of preventing fraud, government agencies must design systems and procedures for the procurement of goods that are transparent, economical, efficient, and timely, with fairness and equity.

.Based on the hypothesis test results, the procurement environment positively influences the prevention of procurement fraud. The results of hypothesis testing are equal to 0.033 because the column value Sig. is smaller than (0.05). It shows that the procurement environment in the hospital has carried out its activities, such as the internal and external environment, properly so that it can reduce and prevent fraud in the procurement of goods. The better the procurement environment will increase the prevention of fraud in procuring goods/services.

The results of this study follow Nurharjanti's research (2017) which finds that the procurement environment affects fraud in the procurement of goods/services in the scope of state universities. This

study explains that the system and procedures for procuring goods/services affect fraud. To support these results, Budiarti & Rahayu (2019) research stated that the procurement environment affects fraud prevention in DKI Jakarta Province in the Procurement Service Unit, Procurement Officer, and Commitment Making Officer. Government agencies must create an excellent internal and external environment to prevent fraud.

Based on the hypothesis testing results, internal control positively influences the prevention of procurement fraud. The results of hypothesis testing are equal to 0.012 because the column value Sig. is smaller than (0.05). It shows that the internal control in the hospital has carried out its activities such as control environment, risk assessment, communication and accounting information systems, control activities, and monitoring properly to reduce and prevent procurement fraud. Better internal control will increase the prevention of fraud in the procurement of goods/services. The results of this study follow research conducted by Ismuadi & Saputra (2016), proving that internal control affects fraud in the National Program for Rural Community Empowerment (PNPM MPd) in Aceh Province. In line with this research, Kurrohman & Widyayanti (2018) found that internal control hurts the tendency of fraud in financial employees at PTKIN (state Islamic religious college). Thus, it is necessary to pay attention to internal control to reduce and prevent fraud in the procurement of goods.

Based on the hypothesis testing results, internal control positively influences the prevention of procurement fraud. The results of hypothesis testing are equal to 0.119 because the column value Sig. is smaller than (0.05). This shows that the organizational commitment in the hospital has carried out its activities such as affective commitment, ongoing commitment, and normative commitment so that it can reduce and prevent fraud in the procurement of goods. The better the commitment will increase the prevention of fraud in procuring goods/services.

The results of this study are the following research conducted by Ismuadi & Saputra (2016), proving that organizational commitment affects fraud in the National Program for Rural Community Empowerment (PNPM MPd) in Aceh Province. In line with this research, Natalia & Coryanata (2019) also revealed that organizational commitment hurts the tendency of fraud in finance companies in the city of Bengkulu. Thus, government agencies must build effective, sustainable, and normative commitments to reduce and prevent fraud in the procurement of goods.

CONCLUSION

Based on the results of this study, it can be concluded that the quality of the committee, systems and procedures, environment, internal control, and organizational commitment affect the prevention of fraud in the procurement of goods in hospitals in Maluku province. The quality of the committee team that carries out integrity, competence, objectivity, and independence in the procurement process will prevent fraud. Systems and procedures must be transparent, economical, efficient, and timely, with fairness and equity to prevent fraud. The procurement environment must consider internal and external factors influencing fraud prevention. Internal control must be carried out properly by taking into account the problems of the control environment, risk assessment, communication and accounting information systems, control activities, and monitoring correctly to reduce and prevent procurement fraud. Lastly, an organizational commitment must be practical, sustainable, and normative to prevent procurement fraud.

The limitations of this research are, 1) The sample of this study was only conducted at government public hospitals, so it could not show the overall picture of hospitals in Maluku province. 2) This study emphasized testing research variables during the Covid-19 period (extraordinary conditions), 3) The Covid-19 pandemic condition makes collecting data from respondent's experiencing difficult.

There are some suggestions for government public hospitals in Maluku province. In preventing fraud in the procurement of goods during the Covid-19 period or in extraordinary situations, it is necessary to form a competent procurement committee, design transparent systems and procedures, create healthy environmental conditions, carry out overall control, and build clear and sustainable organizational commitments. It may be possible to research with the same variables in other government agencies during extraordinary conditions for further research.

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