

ABSTRACT

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HASIL AUDIT INVESTIGASI BADAN PEMERIKSA KEUANGAN SEBAGAI PENENTU TERJADINYA TINDAK PIDANA KORUPSI

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This research is aimed to find out how to determine the occurrence of a corruption, after the change of type of corruption offense from formal to material offense by the Constitutional Court through decision no. 25 / PUU-XIV / 2016 which causes a criminal act of corruption is determined by the presence or absence of certain losses of the Actual Loss and not merely from the prediction of Potential Loss. This causes, if not found losses of the state then no longer be prosecuted a criminal act of corruption. This research is a normative legal research and the source of information used for this research comes from expert writings and legal sources in accordance with the hierarchy of legislation, reinforced by the results of visits and direct questions with relevant institutions such as BPK and KPK, and the result of digital and physical data provided by the relevant institution as an example of the study material for the purposes of this research. As a result, the researcher finds that there are still many differences of interpretation in the realization of the decision of the constitutional court relating to the agency authorized to determine the state losses, and how the realization of the verdict in practice, although the Supreme Audit Agency through investigative audit report proves to have the highest authority in determining state losses calculated in the formulation that determines the state's return on loss and the difference with the return of the indemnification claim, as well as its effects on the articles in the relevant regulations.

Keywords: Actual Loss, Potential Loss, Investigation Audit, State Loss, Corruption

References : 35 (1983-2017)