

## **Analysis of The Role of Forensic Audit in The Case of PT. Duta Palma Group**

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### ***Abstract***

*This study explores the role of forensic audits in identifying alleged fraudulent acts in PT. Duta Palma Group, a large company in the agribusiness sector in Indonesia. This case involves legal irregularities related to land management, finance, and authority that cause significant state losses, including ecological impacts. The study uses a qualitative approach based on document analysis from official investigation and audit reports. The findings show that forensic audits are effective in uncovering manipulation of financial statements, tracking suspicious fund flows, and uncovering money laundering through cross-border shell company structures. State losses, which include economic and environmental aspects, are estimated to reach hundreds of trillions of rupiah. This study emphasizes the importance of forensic audits as an instrument to encourage accountability and transparency, especially in the agribusiness sector. Prevention efforts require strengthening internal supervision, developing the capacity of auditors, and strict law enforcement.*

**Keywords:** Forensic Audit, Fraud, PT. Duta Palma Group, Internal Control, Legal Compliance

### **I. INTRODUCTION**

The development of a country is the result of the synergy of various fields that complement each other in building a solid foundation for the progress of the nation. The economic sector, as the main driver, makes a great contribution through industrial growth, investment, and technological innovation that creates jobs and increases national income, Education also plays an important role in preparing competent and highly competitive human resources in the era of globalization. In addition, the environmental sector provides guarantees for the sustainability of natural resources through policies that support the prudent use, thus ensuring a balance between exploitation and ecosystem conservation, The development of technology and science further increases business competition in Indonesia. Causing entrepreneurs to legalize all means for profit.

The economy of a country plays a vital role in the sustainable development process, and affects almost all aspects of people's lives. As a key pillar in improving welfare, a healthy economy can create jobs, increase per capita income, and reduce poverty and social inequality. In this case, the economic sector not only includes the production and distribution of goods and services, but also includes natural resource management, infrastructure development, and the role of the financial sector in supporting inclusive economic growth. In the era of globalization, economic connectivity between countries is increasingly important, so that strategic economic policies can open opportunities for countries to compete in the international market, attract foreign investment, and increase national competitiveness, sustainability in environmentally friendly and welfare-oriented economic development becomes increasingly crucial.

A country that is able to combine economic growth with environmental protection and social development will create a more resilient and adaptive economic system to global changes,

such as climate change, market uncertainty, and technological challenges. Thus, a country that wants to progress must ensure that the economic growth it achieves is not only focused on short-term financial gains, but also pays attention to the long-term welfare of all levels of society and environmental sustainability. Success in the economic field is the foundation for political, social, and technological stability that ultimately leads the country towards fair, equitable, and sustainable development. Palm oil is a plantation commodity that plays a role in Indonesia's economic development. Palm oil not only builds Indonesia's economy through its harvest but also the palm oil industry is able to absorb a workforce of more than sixteen million employees. Thus, the palm oil industry can minimize the occurrence of unemployment in the location where the palm oil industry is located, the palm oil industry is built in Indonesia by balancing social, economic and environmental aspects. This is reinforced in the 2020-2024 RPJMN that sustainable development is carried out to provide access to development that is fair, inclusive, environmentally friendly, and in accordance with the development of the mustard coconut industry.

Corruption has long been a major obstacle to the development of the country, hindering economic progress, exacerbating social inequality, and undermining the integrity of public institutions. Fraudulent practices in the public and private sectors, such as abuse of authority, embezzlement of funds, and bribery and collusion, cause the flow of resources that should be used for the development and well-being of society, shifting to the pockets of a handful of individuals. This creates economic instability, reduces the quality of public services, and reduces public trust in the government and the business sector. According to a report from Transparency International, countries with high levels of corruption often experience slower economic growth and greater challenges in reducing poverty, as available resources are not managed efficiently or fairly, reducing the country's ability to improve infrastructure, education, and health, which are the foundation for sustainable economic growth.

Since the establishment of the KPK 2002 - 2019, the Corruption Eradication Commission (KPK) has taken action against as many as 130 regional heads in Indonesia who are involved in fraud cases, 110 cases of fraud ensnaring regents or mayors and 20 cases of fraud ensnaring governors, the largest fraud of regional heads related to the practice of bribery in terms of mining licensing with the motive of enriching themselves, groups, and to maintain their positions as regional heads.

Eliminating fraud practices in Indonesia is a significant challenge, especially in the public sector (government) environment due to systemic complexity and socio-political dynamics, many efforts have been made to eradicate fraud.

The results of fraud eradication efforts have not been optimal, because in many cases fraud is carried out by individuals or entities who have power or position, have experience, and are highly educated. Perpetrators of corruption crimes are intellectuals who before committing their actions have made careful preparations and calculations in order to manipulate the law so that their crimes are not detected. This issue indicates that fraud can occur at all layers although accountants are expected to adhere to certain ethical standards, there are still a number of violations that occur. Violations of accountant ethics that lead to fraud or corruption are often influenced by various factors, both internal and external. Internal factors, such as pressure to meet financial targets or urgent personal needs, can encourage individuals to take shortcuts through manipulation of financial statements or embezzlement of assets. Meanwhile, external factors, such as weak oversight or an organizational culture that does not support integrity, also play an important role in enabling fraud to occur. When accountants or related parties do not feel the direct consequences of their unethical actions, or when they feel that the violation could benefit themselves or the company, the risk of fraud is even higher. such as the case of PT. Duta Palma Group. which cost the country hundreds of trillions? This analysis aims to explain the role of forensic audit on violations committed by PT. Duta Palma Group.

## **II. LITERATURE REVIEW**

### **FRAUD**

Fraud is an act of fraud, illegal acts and abuse of trust. This action does not rely on the threat of physical violence, but is an act taken by individuals and organizations to obtain money, property or services, to avoid payment or Acts of violating the Causal Relationship Loss of services or to secure personal and business gains. In addition, fraud is also an unlawful act that contains malicious intent, carried out deliberately to take advantage.

ACFE (2024) explained that fraud schemes are divided into three categories, the first is asset abuse which can be in the form of cash theft, skimming, and misappropriation of assets. Second, corruption, this action is an abuse of employee authority carried out for personal gain. Third, financial statement fraud, where this action is related to the manipulation of the company's financial statements. According to a recent survey released by the ACFE in 2024, the analysis of fraud cases covers both global scale and specific regions such as specific continents. The data reveals that the United States and Canada have the highest number of reported fraud cases

compared to all other continents in the world, namely 623 out of 1,627 reported cases or 38%, Sub-Saharan Africa is in second place with the number of cases as many as 299 cases with a percentage of 18% and Asia Pacific with 183 cases with a percentage of 11%. According to a survey conducted by ACFE in 2024, the mining industry has the largest amount of losses of \$200,000 with the number of cases 24 which is relatively low.

## **ACCOUNTANT**

The definition of accountant is a professional title whose use is protected by the regulation of Law No. 34 of 1954". This regulation explains that the title of accountant can only be used for those who have graduated from S1/D4 or equivalent or completed their education from a university recognized according to the regulation and have been registered with the Ministry of Finance as evidenced by the provision of a register number. The majority of an accountant's duties focus on documenting and calculating financial data, so high precision is required to avoid mistakes that have the potential to have a big impact. A professional accountant is an individual who works according to the standards set and recognized by the relevant institutions, for example through the possession of a professional certificate that is accredited based on strict educational standards, adequate work experience, as well as relevant competency training. Internally, accountants are required to have good morals, while externally, they are expected to show appropriate ethics and behavior in interacting with others.

## **FORENSIC AUDIT**

Forensic audit is a combined audit of expertise that includes accounting, auditing and legal/legal expertise with the hope that the results of the audit will be able to be used to support legal proceedings in court and other legal needs.

Forensic audits begin with strong indications that fraud has occurred in an entity. These indications come from: 1. Complaints from inside or outside the entity, 2. Previous audits, 3. Requests from certain authorities, 4. Incidents and news in the mass media, 5. Other sources

## **III. RESEARCH METHOD**

This study uses a descriptive qualitative approach, which aims to describe the phenomenon that occurs based on secondary data obtained from various relevant sources, such as news and scientific journals that have been published. This approach makes it possible to gain an in-depth understanding of the topic being researched through the analysis of existing data without involving the collection of primary data through direct interviews.

Data Type:

The data used in this study is secondary data, which consists of information that is already available in the following sources:

1. **Mass media news:** Articles, news, and reports related to research topics, which can be accessed through trusted news sites or online media.
2. **Scientific journals:** Articles published in academic and scientific journals, which discuss related topics, both from a theoretical perspective and the results of previous research.
3. **Public reports and documents:** audit reports and investigation reports of the case of PT. Ambassador Palma Group

Data Source:

1. **Trusted news sites:** Verified media to provide factual information about relevant events
2. **Reports published by a specific institution or body:** That is, invagation reports relevan to the research topic

#### IV. RESULTS AND ANALYSIS

The case of PT Duta Palma Group is related to alleged corruption and money laundering involving several subsidiaries under this group, such as PT Palma Satu, PT Siberida Subur, PT Banyu Bening Utama, and PT Darmex Plantations. This case came into the public spotlight after an investigation conducted by the Indonesian Attorney Generasl's Office, which revealed allegations of misuse of funds and money transfers carried out by Surya Darmadi, the founder of Duta Palma Group, and several other related parties.

##### **Case Chronology**

This case began during the reign of Indragiri Hulu under the rule of Regent Raja Thamsir Rachman who at that time served from 1999 to 2008. At that time, Raja Thamsir issued location permits and plantation business permits (IUP) to manage land in the area of convertible production forests (HPK), Limited Production Forests (HPT) and Other Use Forests (HPL) on behalf of four companies owned by PT. The ambassadors of the Palma Group are PT Banyu Bening Utama (2003), PT Panca Agro Lestari, PT Palma Satu, and PT Sebrida Subur (2007) located in Indragiri Hulu Regency. In fact, the issuance of the permit does not comply with the applicable legal provisions and procedures, including the non-heeding of the principle permit. This is done with the aim of making it easier to obtain permits for the release of forest areas. This indicates that PT. Duta Palma Group does not have a permit for the release of forest areas for business use rights even until now. PT. Duta Palma Group has an obligation to open plasma plantations of 20% of the total area of oil palm plantations for the local community. As a result of the violations committed by PT. Duta Palma Group, the country suffered losses totaled estimated at hundreds of trillions of rupiah. This loss is based on the total calculation of state

losses and state economic losses with details, state losses worth Rp 4.9 trillion and state economic losses worth Rp 99.2 trillion.

The Head of the BPKP for Investigation, Agustina Arumsari, in a press conference at the Attorney General's Office revealed the calculation of state financial losses and the state economy in the case of Surya Darmadi. First, state financial losses are the reduction of state wealth as a result of unlawful acts and abuse of office. The shift in the use of forest areas causes state losses in the form of forest destruction and reduction of state wealth. State financial losses are also calculated from impacts such as the non-acquisition of state rights, reforestation funds, and forest provisions. In a meeting with Commission III of the House of Representatives of the Republic of Indonesia, the Attorney General's Office, Febrie Adriansyah, revealed the magnitude of the impact caused in the Surya Darmadi case, which is not only economically detrimental but also puts great pressure on the environment. One of the points highlighted is the losses due to the change of the function of protected forests into oil palm plantations without following the official conversion procedure. This action not only damages the ecosystem and eliminates the function of forests as an environmental buffer, but also eliminates the right of local communities to use forests according to the provisions.

From the economic side, losses are calculated from various sectors, ranging from the loss of potential state revenues such as value-added tax (VAT), income tax (PPh), and land and building tax (PBB), to export levies on palm oil products that should be paid to the state. In addition, the companies involved also did not fulfill their obligation to pay various other levies that are the right of the state. This impact shows how much loss the state has to bear due to this illegal activity, both in the short and long term. This case is a vivid illustration of how violations of the law in the forestry and agribusiness sectors can have serious consequences for the economy and the environment.

### **Become a Suspect**

On August 1, 2022, the Attorney General's Office (Attorney General's Office) named Surya as a suspect for allegedly encroaching on oil palm land with an area of 37,095 hectares in Indragiri Hulu Regency, Riau. Throughout 2003-2022, the land was cultivated without a permit by a palm oil company owned by Surya Duta Palma Group.

For his actions, Surya was charged with corruption and money laundering which caused state losses of Rp 78 trillion. After becoming a suspect, Surya has ignored the Attorney General's summons three times.

### **Detained for 20 Days**

The Attorney General picked up Surya at Soekarno-Hatta International Airport on August 15, 2022. The pick-up was carried out because of communication between the Attorney General's Office Investigation Team and the Suspect's Legal Advisory Team who will be present at the Attorney General's Office to fulfill the summons of the Investigation Team so that they can

exercise their right to defend themselves, and communication has been carried out since 2 weeks ago.

Surya departed from Taiwan at 09:36 (Taiwan time) and arrived in Indonesia at 13:13 WIB using China Airlines CI761. After arriving at the Attorney General's Office, Surya underwent a medical examination followed by an examination of the status of the suspect in the case of alleged corruption in the Implementation Activities carried out by PT Duta Palma Group in Indragiri Hulu Regency.

After an examination, the suspect was detained based on the arrest warrant of the Director of Investigation at the Deputy Attorney General for Special Crimes Number: Prin-36/F.2/Fd.2/08/2022 dated August 15, 2022 at the Salemba State Detention Center (Rutan) of the Attorney General's Branch for 20 days from August 15, 2022 to September 3, 2022.

#### **Attorney General Confiscates Surya Darmadi's Assets**

During the investigation process, the Attorney General's Office confiscated various assets belonging to Surya. Among them, there are 2 hotels in Bali and one helicopter. There are also 40 plots of land spread across Jakarta, Riau, and Jambi. Investigators also took over 6 palm oil mills located in Jambi, Riau, and West Kalimantan.

Then in Jakarta, Kejaung confiscated 3 apartments and 6 buildings belonging to Surya. In addition, the seizure of several bank accounts belonging to Surya containing a nominal value of Rp 5.1 trillion, US\$ 11.4 million and S\$ 646 thousand. It is estimated that the total value of the assets confiscated is Rp 17 trillion.

#### **Analysis of Forensic Audit in the Case of PT Duta Palma Group:**

From the point of view of forensic audit, the case of PT Duta Palma Group includes several important aspects that need to be analyzed in depth:

- 1. Tracing Financial Flows:** A forensic audit is carried out to trace the flow of funds used by PT Duta Palma Group. In this case, the forensic audit managed to identify suspicious transactions that led to the transfer of funds to shell companies and abroad. This tracing process shows that there is an attempt to hide the origin of money that is suspected to come from the proceeds of illegal activities
- 2. Money Laundering:** Money laundering is one of the main findings in this forensic audit. By utilizing the company's extensive and complex structure, PT Duta Palma Group is strongly suspected of having used a number of subsidiaries to process money laundering proceeds. Forensic audits revealed that the money obtained from corruption activities was channeled through transaction channels that were difficult to trace, both domestic and international.

3. **Compliance with Regulations:** During the audit process, it was found that PT Duta Palma Group and its subsidiaries allegedly did not comply with various regulations, both in terms of taxes and environmental regulations governing oil palm plantations. This practice of financial manipulation appears to include evasion of tax obligations as well as potential violations of applicable environmental standards
4. . **Legal and Prosecution Conclusions:** Based on the findings obtained through the forensic audit, the Indonesian Attorney General's Office continued the legal process by prosecuting Surya Darmadi and a number of other individuals. The confiscation of assets is also part of efforts to recover state losses arising from illegal practices. This case shows the importance of forensic audits in strengthening existing evidence and providing a strong basis for the judicial process and providing clear data related to losses experienced by the state.

## V. CONCLUSION

The case of PT Duta Palma Group is a vivid illustration of the significant impact of fraud, corruption, and money laundering on the Indonesian economy and environment. Through the manipulation of land permits, illegal forest management, and money laundering through complex financial transactions, the state has suffered financial losses that reach hundreds of trillions of rupiah. In addition, this action puts great pressure on the environment, including the destruction of ecosystems and the loss of the function of forests as a support for life.

Forensic audits play an important role in uncovering various violations committed by PT Duta Palma Group. With techniques such as *tracing financial flows* and analysis of money laundering structures, forensic audits successfully identify illegal fund flows as well as the transfer of assets abroad. The results of this audit not only support the law enforcement process, but also provide important lessons about the need for stricter supervision in the governance of the agribusiness and forestry sectors.

This case shows that fraud can occur at all levels, including individuals or large corporations with significant power. Therefore, the existence of a strong monitoring mechanism, legal accountability, and the implementation of comprehensive forensic audits are important steps to prevent and eradicate fraud, in order to maintain economic, social, and environmental sustainability in Indonesia.

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