

Human Resource Management in Policing Fraud

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ABSTRACT

This paper draws on the roles of Human Resource Management (HRM) in policing fraud by the Indonesian National Police (INP). The method of this study is a literature review and document analysis. This research finds that HRM has a role in policing fraud through 1) recruitment, 2) education, 2) use/development, 3) maintenance and 4) termination from the office. HRM is potentially essential for improving police professionalism. Further, the HRM success application may cause the success of bureaucracy and governance reform for corruption prevention in the INP. Moreover, operational policing fraud can be improved by reliable HRM practices. Next, this paper suggests a further empirical study to explore HRM in policing and its role in policing fraud.

Keyword: Indonesian National Police, Human Resource Management, Policing Fraud.

1. INTRODUCTION

Fraud is a contested conception which is differently defined among countries and jurisdictions (Brooks et al., 2013). Opportunities are opened by the recent development of technologies, especially the internet (Button and Cross, 2017), which influence the advancement of policing fraud (ACFE, 2014). However, policing fraud is an under-research area (Button et al., 2007) and has less attention from the police (Brooks & Button, 2011). Meanwhile, private entities develop their capacities in managing fraud policing to fill the gap that cannot be addressed by the public police (Button, 2002).

HR development is essential for policing fraud (Brooks and Button, 2011). It promotes 1) the specialist fraud law, 2) the performance indicators development, 3) cooperation (between police and non-police agencies), 4) skills development, 5) the embodiment of a national coordinating body for fraud policing, and 6) effectiveness measurement. However, investigating HRM roles in policing fraud is still less in the literature.

This investigation tries to add to the literature about HRM in policing fraud by describing the HR process and objectives to support policing fraud of the INP. The process consists of procurement

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(recruitment, selection and placement), education, using/ career development, maintenance, and termination from office. The HRM practices are essential for professionalising the police (Fielding, 2018). The research is exerted through document analysis of Indonesian laws and regulations. The study shows that HRM in policing in Indonesia may contribute to bureaucracy and governance reform, which associates with reducing fraud (corruption). Further, it can potentially professionalise the police organisation, contributing to broader national policing fraud improvement.

This paper is started by introducing previous global literature driving understanding of the theory of HRM in Policing Fraud. After, document analysis as the research method of this study is stated to give the research limit. Next, documents as evidence of the existence of HRM in Policing Fraud in Indonesia are revealed and compared to the global literature. Lastly, the authors conclude all elaborations in this paper, settling the idea of HRM in Policing Fraud evidenced from the Indonesian context.

2. LITERATURE REVIEW AND HYPOTHESIS

Theory and Previous Studies of the HRM in Policing Fraud

This paper is yet successful in gaining literature (specifically) discussing HRM in Policing Fraud. Nevertheless, the found pieces of literature seem to allude to discussing the importance of HRM in Policing Fraud which can be enhanced to improve current approaches to tackling fraud. Previous elements of global literature are examined (Setyawan, 2021; Sherman et al., 1998; Tiwana et al., 2015) narratively (Bullock, 2020) and manually (Gabor, 2003). They are analysed to conceptualise the theoretical frameworks of HRM in policing fraud. It is uncovered that Policing Fraud is often seen as an independent situation unrelated to HRM, albeit the latter's importance to Policing. This paper tries to connect the two

conceptions to create an HRM in Policing Fraud framework as the central theme of this study.

Policing Fraud

Fraud is difficult to be explained (Brooks et al., 2013, p.15). There are few national and international definitions of fraud (Brooks et al., 2013, p.16). Moreover, differences are available across and within jurisdictions in understanding fraud. Fraud is based on deception, whether financial benefit may occur or not. Corruption is narrowly defined as lying (or deceit) rather than the actions of committing fraud (Brooks et al., 2013, p.17). Fraud is a crime based on deception (or corruption), intentionally getting an advantage-immediately or later-costing the third party (Brooks et al., 2013, pp.17-18).

The victim centre perspective is currently a core concern in handling fraud (Button et al., 2014). The victims are the primary source of information for preventing fraud. By this view, Levi categorised fraud into the types of victims (Levi, 2008). This categorisation is an improvement of the aforementioned broad types of fraud (Levi & Burrows, 2008), available in public and private entities. The private fraud sector's victims consist of 1) financial services, 2) non-financial service firms, and 3) individuals. Meanwhile, the public sector's victims are 1) national, 2) local, and 3) international organisations. In the respective institution, frauds are grouped into 1) corruption, 2) asset misappropriations and 3) fraudulent statements (ACFE, 2014).

Opportunities for fraud have become widely opened with the development of technologies (Button and Cross, 2017; Farrell and Birks, 2018). Cyber fraudsters may easily reach victims of online fraud (Button et al., 2014a) since of the internet improvement. Victims can be selected using public or illegal sources of information (Button et al., 2014), for example, 1) marketing lists, 2) directories, and 3) sucker lists (repeated victims of fraud) (Farrell, 1995). Moreover, identity fraud may be

exerted by digging waste consisting of individuals' data and hacking computers utilising complicated software. Besides, evidence of the perpetrators is more challenging to be found than in previously visible crimes with the complexity of cyberspace. Further, perpetrators can avoid detection by 1) conducting frauds in less enforced jurisdictions, 2) moving locations, and 3) taking a small sum of money. These factors emanate considerable obstacles to the future of policing fraud.

Policing definition is transformed from the initial understanding to the most recent conception (Setyawan, 2021). In the early stage, policing was considered a domestic *policy* of the public entity (Fielding, 2002). After, policing was cogitated as the police force as a department of the sovereign country which can be felt in their roles in managing 1) prevention of crime, 2) crime eradication, 3) enforcement, 4) public relations, and 5) maintaining order (Setyawan, 2021; Newburn, 2008; Lentz and Chaires, 2007; Fielding, 2018; Scott, 2017). However, the further policing conception development was extended to involve the participation of non-government players (Setyawan, 2021; Crawford, 2014; Mawby, 2008), called plural policing (Jones and Trevor, 2006). Also, academics are invited to the project of policing improvement (Scott, 2017; Goldstein, 1979) through crime science (Laycock, 2012) and evidence-based policing (Sherman et al., 1998) perspectives.

Policing as a response (Setyawan, 2021; Cornish and Clarke, 2003; Clarke and Eck, 2003) to fraud is constructed of 1) law, 2) investigation and 3) prevention and deterrence (ACFE, 2014). The law consists of 1) the legal system, 2) the frauds (as crimes) definition, 3) the rights of subjects under scrutiny, 4) the criminal and civil justice systems, 5) the evidential principle, and 6) the expert witnesses. The investigation is executed by 1) planning and executing a fraud examination, 2) analysing documents, 3) interviewing, 4) conducting covert examinations, 5) managing source of information, 6) data

analysis and reporting tools, 7) digital forensic, 8) tracing illicit information and 9) investigation report writing. Lastly, the fraud prevention and deterrence approaches are applied through 1) fraud prevention programmes, 2) fraud risk assessment, and 3) fraud management.

Policing fraud is an under-researched domain (Button et al., 2007) which has lacked concern by the public police (Brooks and Button, 2011, pp.306-309). Besides, the significant stage for the success of fraud prosecution is the police investigation (Brooks and Button, 2011). The police are mandated to receive cases developed by other agencies (public or private) and furtherly investigate, completing evidence before prosecution. However, the police are currently unresponsive to fraud reports by individuals or companies. Without a personal relationship, a fraud investigation will be hard to be continued. Even though there is a memorandum of understanding, the police have absent interest in applying the commitment. The dearth of apprehension is caused by the minimum incentive to address fraud and under-resources conditions. The lack of resources, knowledge, and personnel of the police allocated for fraud due to other priorities exacerbates police capability in policing fraud.

Fortunately, the advancement of private agencies creating fraud specialists balances the difficulties (Button et al., 2007). The counter fraud specialists (CFSs) of private fraud investigators work in private entities doing private policing (Button, 2002). They support organisations conducting civil investigations as an alternative to police criminal investigations (Brooks and Button, 2011) executed by internal investigators or high-quality private investigator firms (Button, 2002).

Despite the possible success of the private entities' civil litigations, this condition is downgrading the seriousness of the fraud problem, which was previously criminally investigated by the police to be more than private civil proceedings (Button, 2007; Brooks and Button, 2011).

Criminal investigative actions can better secure evidence—the civil proceeding shortages capability get due to the hidden characteristic of fraud. Therefore, the outcome of civil cases is less successful in deterring aggregated fraud. This condition suggests cooperation between government agencies and private entities, creating a hybrid policing fraud (Button et al., 2007).

HRM in Policing

Human resource management (HRM) is all policies, practices, and systems that influence employees' behaviour, attitudes, and performances (Noe et al., 2020). Practices of HRM contain 1) work analysis and design, 2) evaluation of the needs of human resources (planning), 3) finding and inviting prospective employees (hiring), 4) managing employee selection, 5) training and development, 6) compensating the employees, 7) evaluating workers' performance, and 8) sustaining positive employee relations.

HRM in policing is a part of HRM in public management (Boselie et al., 2021; Mintzberg, 2009) as a holistic issue (Centre of Integrity in Defence Sector [CIDS], 2021; Van der Westhuizen, 2006; Garanov, 2019; Hunt, 2005; Hur, 2007; Husnurofik et al., 2019; Lee, 2020; Owoeye, 2015; Ridha and Wijaya, 2020; Singh 2015; Yeow and Kee, 2021). However, some pieces of literature elaborate on specific types of HR concerns in policing, such as 1) performance management (Alach and Crous, 2012; Curtis, 2015; Davis, 2012; Dong et al., 2019; Public Safety Canada, no year; Kiedrowski et al., 2013; Owoeye, 2015), 2) organisational performance/ effectiveness (Hur, 2007; Parrat, 1938; Tilley, 1995; United Nations, 2011; Vollaard, 2006; Yeow and Kee, 2021), 3) training or education or development (Baek, 2019; Dong et al., 2009; Husnurofik et al., 2019), leadership (Davis, 2017; Davis, 2018; Davis and Bailey, 2018; Herrington and Colvin, 2015); 4) motivation/ incentives (Dong et al., 2019; Vollaard, 2006), 5) good governance (Dong et al., 2019), 6) turn over / retention (Hur, 2007; Harris, 1994), 7) professionalism (Sklansky,

2011; Walker, 1976; White, 1972) 8) ethics/ misconduct or crime (Cipriano, 1994; Charette, 1994; Robinson, 1994) 9) physical fitness (Brown, 1994), 10) race/diversity (Davis, 1994), and 11) recruitment (Harris, 1994). Efficiency and effectiveness are the objectives of HRM in policing (Van der Westhuizen, 2006, p.241). Applying HRM is suggested to improve police service delivery. Policing is expected to achieve its objectives (1) reducing crimes/disorders, 2) reducing fear of crimes, and 3) getting police legitimacy) effectively (Morrell and Rowe, 2020; Barker and Crawford, 2013).

HRM in Policing Fraud

Applying the HRM issue is raised to enhance policing fraud effectiveness and efficiency (Brooks and Button, 2011; Button, 2008). Improving the performance of policing fraud needs specialised laws that may pressure the police to respond and serve the victims of fraud. Moreover, the Key Performance Indicators (KPIs) for the police shall be implanted to support the regulations' applicability. The City of London Police is a prominent example of managing fraud policing through KPI (despite the unavailability of the other police agencies). Next, a better understanding and relationship with the police must be developed. Every case submitted to the police must be clearly and diligently explained. Hence, the police will ultimately know the construction of the reported fraud, implicating police confidence in securing the case for further prosecution.

Besides, the public police and the CFSs' professional skills must be augmented (Button et al., 2007; Tunley et al., 2015) to handle serious and organised fraud (Brooks and Button, 2011). Fraud may be linked to other crimes, for example, the illegal trade of drugs, arms trafficking, human trafficking (and smuggling), or prostitution. Moreover, the case may involve multi jurisdictions. International and national cooperation shall be conducted by competent police officers and also CFSs of the organisations. Lastly,

a national body that focuses on fraud and coordinates all capacities of the police and CFSs in the country to detect, prevent and deter fraud shall be established. CFSs may utilise the fraud specialist police power to investigate fraud in their respective agencies. Meanwhile, the police may deeply analyse how scams correlate to other crimes and involve multi jurisdictions.

Afterwards, the effectiveness measurement of policing fraud methods can be implemented (Button et al., 2012; Button and Gee, 2013). However, fraud is hardly defined (Button et al. 2012). Moreover, the data on fraud is still unreliable, the most reason being the victims' unwillingness to report it. They prefer to choose civil court proceedings over criminal cases. Also, fraud is a hidden crime which is hard to uncover. Consequently, databases of fraud in the police and bodies are only the tip of the iceberg. Fraud risk assessment is suggested as an alternative to measure fraud and assess fraud policing effectiveness.

Additionally, HRM in policing fraud is not just concentrating on improving the police criminal investigative capacity but also conducting policing the police (Seneviratne, 2004; Zeidman, 2005; Collins, 2004; Kies, 2011; Kwon and Wortley, 2022). HRM applications may reduce internal ethical breaches or fraud (De Gama et al., 2012). The moral problem relies not only on the internal investigators or auditors' inquiry but also on external parties. The paradigm used is the deterrence perspective (Packer, 1968). Personally, the problematic officer will not do other ethical misconduct in the future after serving some term of punishment. Moreover, the other potentially troubled members will prevent possible future misconduct, crime or fraud from being committed. HRM in policing fraud is completing the deterrence perspective through the situational crime prevention (Clarke, 1980) approach to reduce internal potential criminal events in the police force. Ethical conduct breaches may decrease (De Gama et al., 2012) with a practical application of HRM.

3. METHODS

This study is managed by document analysis (Bowen, 2009). The study can be conducted by systematically evaluating all available documents (printed and electronic) to interpret the meaning and get knowledge empirically (Bowen, 2009). Nevertheless, this research is constrained to be managed manually and focused on formal rules only. The sources of the study are acts and regulations to illustrate the practices of HRM in policing fraud by the INP. Further investigations are suggested to understand better how the INP applies HRM in Policing Fraud to develop more advanced literature on this subject.

4. RESULTS AND DISCUSSION

Policing Fraud in Indonesia is mainly driven by the national anti-corruption measures managed by various government authorities. Additionally, the ACFE Indonesian chapter has a role in inviting private sectors to execute policing fraud. HRM in policing fraud emerged from the concern of the government to improve the governance of the criminal justice system, especially the police force. From existing laws and regulations, the practice of HRM in Policing Fraud exists in Indonesia, especially in the context of the INP. This finding is suggested for further development to enhance the existing effort of the INP managing internal and external Policing Fraud for the benefit of society.

Policing Fraud in Indonesia

Fraud in Indonesia is stated in the Indonesian Criminal Law / *Kitab Undang-undang Hukum Pidana (KUHP)* as a crime (*Undang-undang [UU] Peraturan Hukum Pidana 1946*, article 378). It is termed "cheating", which is an action to benefit oneself or others unlawfully, using a false name or false position, deception, or series of lies to make other persons give something to the perpetrator or to grant debt or clear debt. "Deception" in this article is furtherly made as the element of different types of crime, such as corruption (*UU Pemberantasan Tindak Pidana Korupsi*

1999; UU Perubahan Atas Undang-Undang Nomor 31 Tahun 1999 tentang Pemberantasan Tindak Pidana Korupsi 2001), fraud related to information and electronic transaction (UU Informasi dan Transaksi Elektronik 2008, article 28), fraud in the capital market (UU Pasar Modal 1995, article 107), fraud in mineral and coal mining (UU Pertambangan Mineral dan Batubara 2009, article 158), and tax fraud (UU Ketentuan Umum dan Tata Cara Perpajakan 1983, article 38). In the public sector, corruption as a type of fraud is the most prominent subject in Indonesia (Setyawan, 2018; Setyawan, 2020). In the Indonesian Corruption Law, corruption can be categorised as a type of fraud in which the victim is the state (UU pemberantasan tindak pidana korupsi 1999, articles 2 and 3).

Multi-agencies are involved in dealing with the effort to reduce corruption/fraud in Indonesia (Setyawan, 2018). The forefronts of the organisations dealing with corruption are 1) the Corruption Eradication Commission (CEC), 2) the Attorney General (AGO), and 3) the Indonesian National Police (INP). They are mandated to investigate (UU Hukum Acara Pidana [HAP] 1981) corruption and, to some extent, conduct preventive measures. Additionally, some institutions are authorised to exert audits to prevent fraud. They are 1) Badan Pemeriksa Keuangan Republik Indonesia (BPK-RI) /the Audit Board of the Republic of Indonesia / (BPK-RI, 2022), government institutions/ministers' internal auditors (i.e., Inspectorate of the INP) (Peraturan Kepala Kepolisian Negara Republik Indonesia [Perkap] tentang Susunan Organisasi dan tata Kerja [SOTK] Satuan Organisasi pada Tingkat Markas Besar [Mabes] Kepolisian Negara Republik Indonesia [Polri] 2017, p.3), and Badan Pengawasan Keuangan Pembangunan (BPKP) / the Finance and Development Supervisory Agency / (BPKP, 2020).

Besides, 1) the Ministry of National Development Planning / National Development Planning Agency (Bappenas) (Bappenas, 2021), 2) Kementerian Pendayagunaan Aparatur Negara dan

Reformasi Birokrasi (MenPANRB)/ the Ministry of State Apparatus Utilization and Bureaucracy Reform (MenPANRB, 2022), and 3) Kantor Staf Presiden (KSP) / The Executive Office of the President of the Republic of Indonesia (KSP, 2022) are parts of Tim Nasional Pencegahan Korupsi (Timnas PK)/Corruption Prevention National Team under the CEC leadership in coordinating, synchronising, monitoring and evaluating national strategy on corruption prevention (Peraturan Presiden [Perpres] Republik Indonesia [RI] Strategi Nasional Pencegahan Korupsi 2018, article 4).

Similar to the western countries, policing fraud in Indonesia also involves the private sector (ACFE Indonesia chapter #111, 2021). One essential performer is the ACFE Indonesia chapter which is a unique node in preventing fraud in Indonesia. It gives education, research, advocacy and anti-fraud development. The endeavour is exerted through 1) cooperation with other organisations to reduce fraud and other white-collar crimes, 2) supporting the members in preventing and handling fraud by supporting resources and best practices of anti-fraud, and 3) providing advocacy and mentorship in implementing initiatives of anti-fraud.

Nevertheless, fraud in Indonesia is worsened by the problem of the civil and criminal justice system (Peraturan Presiden Republik Indonesia [Perpres] Rencana Pembangunan Jangka Menengah Nasional [RPJMN] 2020-2024 2020, p.VIII.7-8). The difficulty is indicated by the decrease in the Indonesian rule of law index over the last five years (2013-2018). Also, it is illustrated by 1) the disharmony, inconsistent, overlapping, multi-interpretative regulations, 2) the weakness of contract enforcement, 3) prison overcrowding, and 4) high bribery. Firstly, too many regulations in the law enforcement sector are overlapping, inconsistent, multi-interpretative and disharmony, which implicates legal uncertainty. Secondly, the civil and criminal justice systems make uncertain decisions affecting a deficiency of public trust. Thirdly, the criminal justice system

is considered punitive, reflected by the overcrowding of the prisons. Further, the civil justice system has no power to execute its decisions which is exposed in the low level of the enforcing contract indicator. Fourthly, bribery is considerable in the law enforcement sector. A strategic policing approach (Moore, 1993; Kennedy, 1993) through bureaucracy and governance reform is encouraged as a solution to reduce fraud in the law enforcement sector (*Perpres RPJMN 2020-2024* 2020, p.VIII.16). The approach suggests 1) strengthening the implementation of the human resource management, 2) institutional and business process development, 3) performance accountability reform, and 4) the transformation of the public service for reducing fraud in the CJS sector.

The INP is part of the Indonesian CJS, which must also perform the alteration. This action is unique since, in one position, the INP is an actor in policing fraud. Meanwhile, as part of the CJS, the INP is also the targeted agency to be improved for fraud reduction. It may be expected that the INP governance reform's success can enhance Indonesian policing (including policing fraud) and implicate national fraud/corruption reduction.

Policing Fraud by the INP

Policing in Indonesia, including fraud (i.e., cyber fraud [Sumirat, 2020]), is dominantly exerted by the Indonesian National Police [INP] / *Kepolisian Negara Republik Indonesia [Polri]* (Setyawan, 2021; Evans et al., 1999). Based on the Indonesian Police Law (*Undang-undang Republik Indonesia [UU] tentang Polri* 2002), Polri has functions of 1) order-preserving, 2) law discharge, and 3) public service. Polri is a type of national force led from the headquarters (in Jakarta) and divided into regional, district, subdistrict and police post offices spread all over Indonesia's geographic area. *Kepala Kepolisian Republik Indonesia* (Kapolri) is the ultimate Polri leader under the President, managing policing functions in Indonesia (Setyawan, 2021).

INP manages to police fraud in two ways (*Perkap SOTK Mabes Polri* 2017). Firstly, the National Police conducts prevention and repression of every type of crime, including fraud (fraud as a criminal offence and element of crime), externally through its operational functions. INP conducts policing fraud through its investigative authority (*Perkap SOTK Mabes Polri* 2017, p.655). It investigates and brings to prosecution perpetrators committing crimes, including fraud. This function is similar to other police agencies in the UK. Fraud is reported to the police, and according to the evidence gained, they may investigate further to the prosecution stage. Despite the advancement of fraud investigations by the INP, preventing fraud is not yet the issue addressed based on its existing organisational structure (*Perkap SOTK Mabes Polri*, 2017).

Secondly, the INP exerts internal policing (Davies and Dunbar, 2015; Chua and Collier, 2019) / Internal compliance (Goldsmith and King, 1997) toward its officers and circumstances (*Perkap SOTK Mabes Polri* 2017) to prevent and repress crimes, ethical breaches, or fraud. Internal policing shall contribute to the effectiveness of external/operational policing (Dean, 1995). The INP has *pembinaan* / internal development (*Perpres Jabatan Fungsional (Jabfung) anggota Polri* 2017, article 4) functions that may be categorised as internal policing. The roles, among others, are 1) planning, 2) HRM, 3) inspectorate and 4) internal affair investigation (*Perpres SOTK Mabes Polri* 2017, article 5). By these functions, 1) the competency and capacity of police fraud investigators may be improved, and 2) the fraud in policing / by the police may be prevented.

HRM in Policing Fraud by the INP

HRM is a subject of the organisation transformation program by the INP (Prabowo, 2021, p.2). HR transformation is expressed from 1) an appropriate quantity and reliable quality of HR, 2) a career management system based on a proper

performance management system, 3) highly educated officers and civil servants, 4) humanist HRM, and 5) decent living officers (Prabowo, 2021; Setyawan, 2022). Additionally, the President compels the INP to apply HRM transformation through 1) the implementation of talent management, 2) raising the merit system, 3) simplification of the organisation echelon/ flattening the organisation, and 4) functional jobs development (*Perpres RPJMN 2020-2024*, 2020).

INP's HRM for policing aspects are 1) procurement (recruitment, selection and placement), 2) education, 3) using/ career development, 4) maintenance, and 5) termination from office (*UU Polri 2002*, *The explanation of Article 21 verse 2; Perkap Sistem Pendidikan [Sisdik] Polri 2015; Perkap Pedoman Induk Penyelenggaraan Pendidikan dan Pelatihan [Diklat] Polri*, 2006). There are two types of officers of the INP: 1) the police sworn officer and 2) the civil servant of the INP (*UU Polri*, 2002). The police sworn officers' HRM is exercised by the INP independently. Meanwhile, the INP civil servants' career management is regulated centrally by the State Civil Service Agency / *Badan Kepegawaian Negara (BKN)* (BKN, 2021; *UU Aparatur Sipil Negara [ASN] 2014*).

The personnel control/*pengendalian personel (Dalpers)* bureau of the HR Department procures officers and civil servants (*Perkap Sistem, Manajemen, dan Standar Keberhasilan Bin SDM Polri Berkeunggulan 2020*). Recruitment is the first step of acquiring potential talents to enter the INP through channels of 1) civil servants, 2) corporals level officers, 3) sergeants, and 4) inspectors (*Perkap Penerimaan Calon Anggota Polri 2016; Perkap Rekrutment Proaktif Calon Anggota Polri 2019; Perkap Pengadaan Calon Pegawai Negeri Sipil [PNS] Polri*, 2013).

After some terms in office, the officers are selected to get management education (*Perkap Seleksi Pendidikan Pengembangan [Dikbang] bagi Pegawai Negeri pada Polri [PNPP] 2019*) to be promoted to the next rank in an appropriate term (*Perkap Administrasi Kepangkatan Anggota Polri*

2016; Perkap Perubahan Atas Perkap 3 tahun 2016 tentang Administrasi Kepangkatan Anggota Polri, 2017) or for rank acceleration (*Peraturan Kepolisian [Perpol] tentang Perubahan Kedua Perkap 3 tahun 2016 tentang Administrasi Kepangkatan Anggota Polri*, 2018). The education for the INP's officers is run by the Education and Training Agency of the INP / *Lembaga Pendidikan dan Pelatihan Polri (Lemdiklat Polri)* (*Perkap SOTK Mabes Polri*, 2017).

The use/ career development/ career management/ utilisation of HR (Bullock et al., 2022) is started from the first placement after graduating from primary education (for the sworn officers) and recruitment (for the civil servants) (*Perkap Sistem, Manajemen, dan Standar Keberhasilan Bin SDM Polri Berkeunggulan [SisbinSDM] 2020*, pp.34-35). For the sworn officers, the INP has five categories of career projection based on the source of entry (*Perkap Sistem Pembinaan Karir [Sisbinkar] Anggota Polri 2016; Perpol Pembinaan Karir Jabatan Fungsional Polri 2022*), article 4): 1) the police academy graduates/*Akademi Kepolisian (Akp)*, 2) the undergraduate/ postgraduate sourced police officers (SIPS), 3) the police inspector graduates, 4) the transferred police inspector graduates, 5) the sergeant graduates, 6) the corporal graduates. Their career management is executed through placement, mutation, rotation and promotion within (*Perkap Mutasi Anggota Polri*, 2012) and out (*Perkap Penugasan Anggota Polri di luar Struktur Polri*, 2017) of the organisation.

Human resource maintenance is another aspect of the INP's HRM (*Perkap SisbinSDM 2020; Perkap Administrasi Pengakhiran Dinas bagi Pegawai Negeri pada Polri 2019*). Maintenance is applied through 1) delivering services of the HR's rights (the maternity leave, the staff's vacation permission), 2) maintaining and monitoring religious awareness, 3) physical evaluation, and 4) improving religious awareness of the officers. Additionally, there is a psychological treatment to prevent and cure the mental problems of the officers (*Perkap Sisbin SDM*, 2020).

The HRM function of the INP is envisioned to produce professional police officers, as measured by *Tiga Belas Komponen* / the 13 (thirteen) components (*Perkap SisbinSDM* 2020, article 5). The components are 1) working performance, 2) ethical conduct, 3) physical fitness, 4) psychological condition, 5) spiritual fitness, 6) health, 7) level of academic education, 8) level of specialist and leadership education, 9) language skills, 10) rank, 11) history of positions, 12) the awarded reward for the term in service and 13) curriculum vitae (*Perkap SisbinSDM* 2020, article 5). The components are evaluated 1) to suggest improvement to the HR practices of the INP and 2) for personnel development (*Perkap SisbinSDM*, 2020).

Improvement to the HR practice, for example, is the organisational structure (Mintzberg, 1979) transformation to be compatible with the current problems of policing. A flatter organisation may improve policing effectiveness despite some challenges (Fleming, 2020). The *MenPANRB* organisational change from structural to functional may be an advanced example (*PerMenPANRB tentang Organisasi dan Tata Kerja Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi* 2021). Meanwhile, the 13 components report can be used to make a professionalisation (Fielding, 2018) plan for each officer/civil servant of the INP. The methods for professionalising the officers/civil servants, among others, are 1) education and training (academic or technical competencies), 2) rotation (Gabor, 1992) and 3) promotion to a higher position (being a more senior manager or senior functional officer) (*UU Polri*, 2002).

The relationship between HRM with fraud/corruption reduction is illustrated by INP's transformation program (Prabowo, 2021). HRM is an element of bureaucracy and governance reform (Dirgantara, 2022; *Peraturan Menteri Pendayagunaan Aparatur Negara dan Reformasi Birokrasi [PerMenPANRB] tentang Pembangunan dan Evaluasi Zona Integritas [ZI] Menuju Wilayah Bebas dari Korupsi [WBK] dan Wilayah*

Birokrasi Bersih Melayani [WBBM] di Instansi Pemerintah 2021; *PerMenPANRB tentang Pedoman Evaluasi Pelaksanaan RB* 2020). The formal intention of the INP's HRM reform can be understood by the HRM design expressed in regulations of 1) the human resource planning, 2) the internal pattern for the mutation (placement and rotation), 3) the competency-based development, 4) the performance management, 5) the disciplinary administration, and 6) the HR system information (*PerMenPANRB tentang Pembangunan dan Evaluasi ZI WBK WBBM di Instansi Pemerintah* 2021, pp.21-23). Afterwards, the regulations are reviewed to determine whether they are faithfully applied in developing the INP's HR. Finally, the outcome of the HRM change, alongside the other ZI' aspects, is measured with corruption reduction (Graycar and Sidebottom, 2012) indicators (for example, the Corruption Perception Index) (*PerMenPANRB tentang Road Map Reformasi Birokrasi 2020-2024*, 2020). By this design, the success of the Indonesian reduction of corruption/fraud is seemly associated with the INP's reform, in which one of the components is the HRM transformation undertaking.

DISCUSSION

Despite the minimum discussion of HRM roles in policing fraud, some talks about the importance of HRM in policing fraud are alluded to being elucidated in the literature (Brooks and Button, 2011). Persons focused on fighting fraud are called counter-fraud specialists. The specialists are available in private organisations, public agencies, and the police. There is an awareness that the anti-fraud experts' skills must be improved to handle fraud effectively. Regulations and performance indicators shall support the competencies to drive policing to be more focused on fraud. Moreover, fraud existence shall be measured periodically to understand the effectiveness of implementing fraud policing.

The INP's practices contribute to the literature on HRM in policing fraud. It

is explained that HRM in policing fraud consists of 1) procurement, 2) education, 3) using/development, 4) maintenance, and 5) termination from office. The effectiveness of HR practices can be counted by professionalisation measurement. The result may be used to improve HRM practices and professionalising plans for the personnel handling of policing fraud.

The HR department's capacity to handle HR practices may be considered part of internal policing, preventing organisational fraud. HRM specialists are part of the internal intelligence officers of the organisation (Sheptycky, 2017), with the other specialists (i.e., internal auditors, investigators, and planning officers) cooperating to prevent internal fraud. Internal policing can be explored more for its role in policing fraud. For example, the function of the HR department, along with 1) the planning department, 2) the internal investigation department, and 3) the audit department, to manage internal policing, ensuring the officers and civil servants follow ethical conduct, may be studied further.

This study may promote the importance of internal policing. Fraud and corruption executed by police officers are more dangerous (Penzler, 2009). False convictions, extortion, bribery and organised crime strongholds may be operated by corrupt officers. The police are the super guardian of the routine activities' theory triangle (Eck and Madensen, 2015). If they are crooked, more significant problems may occur in society. Therefore, internal policing, including HRM, is essential for preventing the police from committing fraud and corruption. This paper suggests that the internal departments (of the police) shall transform their roles from administrative to strategic (Ratcliffe, 2009), strengthening internal police fraud prevention.

By this paradigm, officers handling internal policing may be rotated to different departments for strategic fraud reduction. This situation supports the assumption of the significance of generalist career

management for police officers (Slaughter, 1997). For example, the HR specialists may be interchangeably transferred to be internal auditors, internal investigators, or planning officers. Moreover, the capacity for handling internal fraud may also be enlarged to society's scope. The officers of internal departments may be interchangeably turned to operational functions of the organisation (i.e., the investigation department). For example, the internal auditors may be swapped to become fraud investigators and vice versa. With this policy, fraud will no longer be a silo project (Den Heyer, 2017) but will become a strategic task for the police organisation, society and country.

5. CONCLUSION

Previous literature elaborates on the roles of the CFSs in policing fraud. The CFSs are the auditors of public or private organisations. The leading actor in criminal justice enforcement against fraud is the police. Policing fraud is suggested to be improved by strengthening the capacity of fraud specialists and integrating national strategy in fraud handling. HRM is overlooked in the discussion of policing fraud. The contribution of HR staff is under-discussed in dealing with policing fraud. This condition is because this debate is only applied to non-police organisations. From the view of the public police, the HRM role is potentially proven crucial strategic partner for policing fraud. With an effective HRM implementation in public police, the officers may be professionally managed policing, which can implicate positive policing performance (including fraud policing). Hence, this writing offers HRM as a significant area that shall be researched to improve policing fraud. HRM is one of the overall internal policing measures, a strategic intelligence function of the organisation. Moreover, internal policing officers may be interchangeable among departments by rotation. This condition gives a positive inclination for policing fraud development. It suggests that policing fraud is not only the CFSs'

role and may contribute to silos breaking in handling fraud. However, this writing is more limited to narrative reviews than systematic ones. The future systematic review may give better results in gaining various literature on HRM in policing fraud. Also, future empirical case studies are suggested to understand how the INP (or other organisations) manages HRM in policing fraud. Despite this review limitation, the study may enlarge the knowledge of HRM in policing fraud and promote further investigation into this subject.

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