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# THE INTERACTION OF INSTITUTIONAL LOGICS IN PROBITY AUDIT: HAPAKAT BASARA AS LOCAL COMMUNITY LOGIC AT THE PROCUREMENT PLANNING STAGE

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## ABSTRACT

***This study explores the implications of state logic, professional logic, and community logic on probity audits throughout the procurement planning stage, and how hapakat basara value, as a local community logic, enhances probity audit practices. This paper based on an ethnomethodological study of an internal government oversight institution in Central Kalimantan, Indonesia, employs interviews, documentation, and field observations to explore how auditors establish audit order through document tracing, needs clarification, contextual verification, field observation, and preventive guidance. The results indicate that a probity audit during the procurement planning phase is not solely an administrative compliance tool, but rather a socio-reflexive activity shaped by the interaction of several institutional logics. State logic frames audits through legality, documentary accountability, and regulatory mandates; professional logic interprets these mandates into risk-based verification, audit judgment, and substantive assessment; whereas community logic, represented in hapakat basara, strengthens the moral, communicative, and relational aspects of oversight. Hapakat basara empowers auditors to elucidate requirements, mitigate resistance, foster collective accountability, and provide timely corrective assistance without compromising independence or evidentiary rigor. This study enhances institutional logics theory by illustrating that local community logic functions not merely as a cultural backdrop, but as an active interactional and moral resource that influences public audit practices. It also enhances public audit and governance studies by demonstrating how culturally ingrained oversight can yield audit processes that are legally sound, professionally rigorous, contextually adaptive, and socially endorsed.***

**KEYWORDS:** Probity Audit, Institutional Logics, Hapakat Basara, Ethnomethodology, Public Procurement.

## 1. INTRODUCTION

Probity audit is a crucial instrument of public sector governance because it seeks to ensure that public procurement adheres to the principles of integrity, honesty, fairness, transparency, accountability, and regulatory compliance (Da Veiga & Major, 2020; Machuki, 2023; Ng & Ryan, 2001; Ryan & Ng, 2002; Wang & Vasarhelyi, 2024). In public procurement, probity audit functions not only as a post-event evaluation but also as a preventive oversight mechanism that identifies risks, clarifies procedural deficiencies, and provides early corrective guidance before procurement issues escalate into legal, administrative, or financial consequences (Appiah et al., 2023; Bergman, 2023). This preventive role is particularly important in the procurement planning phase, where decisions regarding needs, budgets, procurement methods, schedules, specifications, and implementation readiness shape the integrity of subsequent procurement processes (Azmi & Ismail, 2022; Mwakolo et al., 2024).

In Indonesia, probity audit has been promoted as part of internal government oversight institution to strengthen transparency, accountability, and integrity in public procurement (Badan Pengawasan Keuangan dan Pembangunan, 2019). The procurement of goods and services is a critical domain of public governance because it involves the use of public resources, interaction between government agencies and external stakeholders, and a series of administrative decisions that may be vulnerable to inefficiency, irregularity, and misuse of authority. The planning phase is especially decisive because procurement requirements are identified, budgetary resources are assessed, planning documents are prepared, procurement packages are developed, and the foundation for implementation is established (Ahyaruddin & Akbar, 2018; Jusuf et al., 2021).

Despite its significance, existing research tends to characterize probity audit mainly as a technical, regulatory, and compliance-oriented mechanism, thereby offering a limited understanding of how audit practice is shaped within socio-cultural contexts where auditors must comply with state regulations, exercise professional judgment, and maintain functional relationships with auditees (Bagraff, 2021; Barac et al., 2019; Parker et al., 2021; Sinha et al., 2025). This limitation highlights the relevance of institutional logics theory, which explains how organizational practices are shaped by multiple institutional rationalities that may coexist, compete, or reinforce one another (Mzenzi & Gaspar, 2022; Thornton et al., 2012). In public sector oversight, probity audit is shaped by the interaction of state logic, which emphasizes legality, regulation, formal authority, and administrative accountability; professional logic, which emphasizes expertise, evidence, risk assessment, audit judgment, and technical standards (Barac et al., 2019; Grossi et al., 2023; Parker et al., 2021); and community logic, which emphasizes social relationships, shared responsibility, moral obligation, and local legitimacy (Rana & Hoque, 2020; Sinha et al., 2025), requiring auditors to interpret, negotiate, and reconcile these logics in situated audit practice.

In Central Kalimantan, Indonesia, this socio-cultural aspect is intricately linked to the huma betang philosophy, namely the value of hapakat basara (Fatchurahman et al., 2021; Supriadi et al., 2022). Hapakat basara value is interpreted as a notion of communal accountability through discourse and collaborative resolution of issues. In the realm of probity audits, that value offers a community-based framework enabling auditors to convey legal obligations, elucidate planning risks, and promote corrective measures in a courteous and dialogic fashion. Hapakat basara influences the interpretation of state regulation and professional standards in daily audit encounters, rather than supplanting them. It thus offers a crucial perspective for comprehending how probity audits can maintain adherence to legality and evidence while simultaneously being socially acceptable and relationally beneficial.

This study is directed by two research questions. How does the interaction of state logic, professional logic, and community logic influence the probity audit during the procurement planning phase? Secondly, in what manner does hapakat basara, as a local community logic, enhance the practice of probity auditing? This study seeks to elucidate how probity audits during the procurement planning stage are shaped by the interaction of various institutional logics, while also investigating the function of hapakat basara in strengthening the communicative, ethical, and relational aspects of oversight.

This article offers two theoretical contributions. First, it enhances audit and governance studies by demonstrating that probity audit during the procurement planning stage is not merely a technical-administrative procedure, but a socio-reflexive practice shaped by the interplay of multiple institutional logics. In this sense, preventive oversight is understood not only through regulatory compliance and professional expertise, but also through the interactional processes by which auditors clarify needs, assert legality, assess risks, manage resistance, and provide early corrective recommendations. Second, this study extends institutional logics theory by showing that local community logic can operate as a proactive institutional resource in public audit practice. Specifically, hapakat basara is positioned not as a passive cultural backdrop, but as an active moral, communicative, and relational framework that strengthens auditors' capacity to make audit recommendations understandable, acceptable, and implementable within public procurement governance.

## 2. LITERATURE REVIEW

### *2.1. Institutional Logics in Public Sector Audit Practice*

Institutional logics define the socially constructed frameworks of values, assumptions, rules, beliefs, and practices that influence how organizational actors perceive and perform their jobs (Da Veiga & Major, 2020; Thornton et al., 2012). This viewpoint is pertinent to public sector auditing as auditors function not solely within technical norms but also within wider institutional expectations for legality, professionalism, accountability, and social legitimacy (Power, 2003).

In public sector auditing, institutional complexity often presents through the simultaneous presence of governmental, professional, market, communal, religious, and bureaucratic logics (Fossestøl et al., 2015; Haveri, 2006). Auditors must concurrently adhere to formal regulations, exercise professional judgment, uphold independence, and engage constructively with auditees. These demands are neither consistently linear or readily harmonized. Auditors are anticipated to implement regulations while simultaneously offering pragmatic suggestions that enhance public governance (Barac et al., 2019; Besharov & Smith, 2014).

This study delineates probity audit as a profession influenced by three primary institutional logics. State logic prioritizes legality, administrative adherence, formal authority, paperwork, and regulatory accountability. In procurement planning, this rationale manifests in the necessity to establish and validate planning documents, budget allocations, legal foundations, and procurement protocols. Professional logic prioritizes proficiency, substantiation, measured skepticism, risk evaluation, and audit discernment. This rationale allows auditors to evaluate not just the completeness of papers but also the reasonableness and feasibility of procurement requirements, budgets, methodologies, and schedules. This study illustrates community logic through the local value of hapakat basara, which underscores communal responsibility, respectful communication, discussion, and the preservation of social relationships.

The interplay among these logics is crucial, as probity audits throughout the procurement planning phase are not conducted just through the application of formal regulations. Auditors must convert regulatory mandates into audit protocols, analyze planning documents using professional judgment, and convey findings in a manner that is both corrective and acceptable to the auditees. Consequently, institutional logics theory offers a valuable framework for elucidating how legality, professionalism, and local moral-relational values collectively influence probity audit practices (Thornton et al., 2012).

### *2.2. Probity Audit at The Procurement Planning Stage*

A probity audit is a preventive oversight method aimed at ensuring that procurement processes are executed with integrity, fairness, transparency, accountability, and adherence to applicable legislation (Arifin & Hartadi, 2020; Ryan & Ng, 2002). In contrast with regular audits that primarily focus on ex-post verification, probity audits are performed during the procurement process to detect risks, avert irregularities, and offer timely corrective guidance before issues intensify (Badan Pengawasan Keuangan dan Pembangunan, 2019).

The procurement planning phase is essential since government agencies identify procurement requirements, specify items or services, allocate funds, choose procurement techniques, set timelines, and publicize procurement plans during this stage. A probity audit at this juncture ensures that procurement decisions are justified, traceable, practical, and responsible from the beginning. Nonetheless, a probity audit at the planning stage extends beyond merely verifying document completeness. Auditors must elucidate the rationale for needs, scrutinize budget traceability, check coherence across planning documents, evaluate the feasibility of implementation, and convey potential hazards to auditees. These actions necessitate professional judgment, contextual interpretation, and ongoing engagement between auditors and auditees (Jusuf et al., 2021; Mahfuroh et al., 2020). This study regards probity audit in procurement planning as a socio-reflexive practice influenced by document interpretation, auditor-auditee interaction, contextual evaluation, and communicative processes that facilitate early correction within local governance contexts (Power, 2003; Schillemans & van Twist, 2016; Vermeulen et al., 2016).

### *2.3. Hapakat Basara as a Local Community Logic*

Hapakat basara has significant value in the huma betang philosophy of the Dayak community in Central Kalimantan, Indonesia (Apandie, 2021; Apandie & Danial Ar, 2019; Rico et al., 2022). Huma betang embodies a philosophy of communal living that prioritizes coexistence, mutual respect, collaboration, deliberation, equality, and collective accountability. Hapakat basara specifically signifies debate, consensus-building, and collective accountability in addressing common challenges (Dakir, 2017; Usop, 2012). It represents a decision-making and problem-solving methodology that prioritizes communication, mutual understanding, and responsibility for collective outcomes.

Within the realm of public sector oversight, hapakat basara can be interpreted as a local community rationale that influences the manner in which auditors interact, elucidate, and direct auditees. This value is pertinent to probity audits since preventive supervision necessitates regulatory compliance, professional judgment, and effective communication between auditors and auditees (Bobek et al., 2012; Parker et al., 2021; Pratama, 2019). Auditors must firmly follow regulations and evidence while conveying risks and results in manners that minimize defensiveness and promote corrective measures.

Hapakat basara, as a local community logic, does not supplant state logic or professional logic. Instead, it serves as a moral and relational asset that facilitates the implementation of both. State logic delineates compliance mandates, whereas professional logic directs the assessment of evidence and risk. This value influences the manner in which these requirements and judgments are conveyed, negotiated, and accepted in practice. It enables auditors to conceptualize oversight not solely as a quest for defects, but as a collaborative endeavor to guarantee that procurement planning is legally compliant, technically viable, and socially responsible.

This study highlights hapakat basara as a dynamic local community logic in probity audit practice. It affects auditors' inquiry methods, the issuance of preliminary alerts, the management of dissent, the provision of remedial guidance, and the preservation of autonomy while concurrently assisting auditees (Pratama, 2019; Rana & Hoque, 2020; Thiery et al., 2023). This viewpoint enhances institutional logics theory by demonstrating that community logic serves not merely as a cultural context but also as a functional institutional asset that influences public audit interactions.

This study places probity audit within the procurement planning phase as a domain where state logic, professional logic, and community logic converge. Figure 1 illustrates the conceptual link among these three logics.

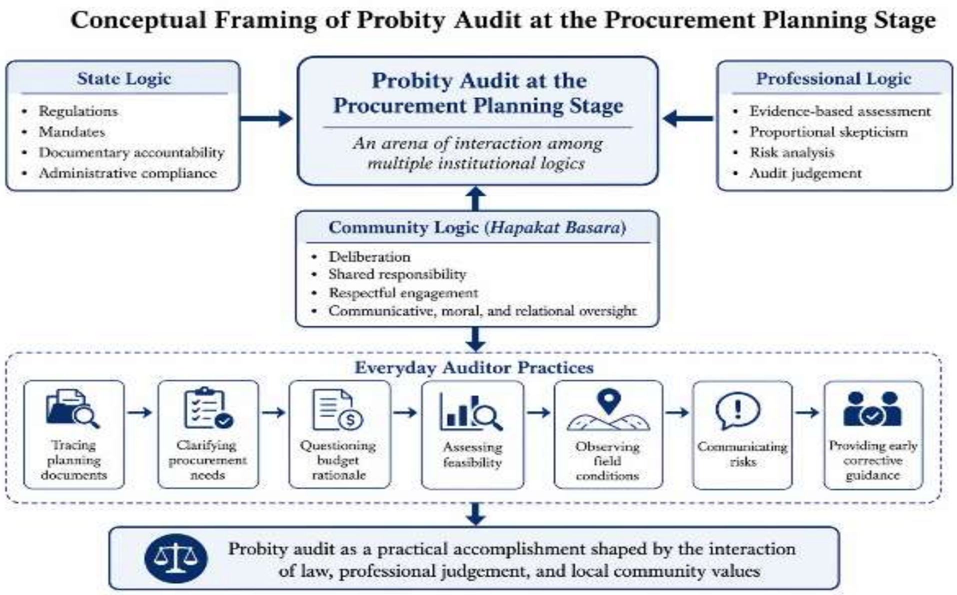


*Figure 1: Conceptual Framing of Probity Audit at the Procurement Planning Stage.*

## 3. RESEARCH METHOD

This study integrates an interpretive qualitative methodology within an ethnomethodological framework to examine how probity audit practices during the procurement planning phase are generated, interpreted, and implemented by auditors in routine bureaucratic contexts (Garfinkel, 1967; Meier zu Verl & Meyer, 2024; Randall et al., 2021). This study perceives probity audit not merely as a formal procedure, but as a social practice shaped by the interplay of state logic, professional logic, and local community logic. The study was undertaken within the framework of probity audit practices implemented by an internal governmental oversight institution in Central Kalimantan, Indonesia, concentrating on procurement planning for a digitalization program in education and important regional construction projects. These situations were chosen to illustrate how auditors validate planning papers, assess the rationale of needs, scrutinize budget traceability, evaluate implementation feasibility, and convey planning hazards prior to the advancement of procurement to further stages.

Informants have been selected using purposive sampling due to their involvement directly in probity audit processes during the procurement planning phase, specifically internal auditors from internal governmental oversight institution in Central Kalimantan, Indonesia who were recruited as a part of probity audit teams (Have, 2004). The criteria for informant selection were grounded in hands-on expertise with probity audit assignments, participation in procurement planning verification, and ownership of a goods/services procurement certificate (Badan Pengawasan Keuangan dan Pembangunan, 2019).

Data were gathered via interviews, document analysis, and field observations. Interviews examined auditors' comprehension of probity audit objectives, the planning of verification methods, communication with auditees, professional judgment, and the interpretation of local values in auditing practices. The analysis of documents encompassed procurement planning documents, budget documents, audit work programs, assignment letters, and pertinent rules, while field observations scrutinized how auditors elucidated planning issues, evaluated project circumstances, and correlated records with field realities (Have, 2004).

The data analysis was performed through multiple interpretive stages. Initially, the interview transcripts, field notes, and pertinent documents were examined to acquire a thorough comprehension of the probity audit procedure. Secondly, notable comments, acts, documentary evidence, and interactional experiences were recognized and categorized. Third, these codes were categorized into overarching topics, such as audit mandates, document verification, professional judgment, risk communication, auditor-auditee relations, and local values in auditing practices. Fourth, ethnomethodology concepts like as indexicality, reflexivity, and contextual action were used to analyse these categories in order to comprehend how auditors actually interpret of documents, regulations, and situational demands (Garfinkel, 1967). The emergent themes are connected to institutional logic theory to elucidate the interaction of state logic, professional logic, and community logic in influencing probity audit methods during the procurement planning phase. The validity of the data was enhanced by triangulating interviews, documents, and observations, while ensuring fidelity to informants' assertions and observed practices to retain the empirical integrity of the case (Meier zu Verl & Meyer, 2024; Yin, 2018).

## 4. RESULTS AND DISSCUSSION

### *4.1. Probity Audit as an Arena of Institutional Logics Interaction*

The results indicate that the probity audit during the procurement planning phase serves as a socio-reflexive platform where auditors concurrently assess legality, the logic of needs, technical feasibility, administrative preparedness, and implementation concerns (Grossi et al., 2023; Machuki, 2023; Yanuarisa et al., 2025). Auditors do not just confirm the existence of planning documents. They evaluate the necessity of the proposed purchase, the traceability of the budget to legitimate planning processes, the appropriateness of the procurement method, and the feasibility of the planned activity concerning field conditions (Appiah et al., 2022; Ningsih et al., 2022).

An auditor clarified that procurement planning commences with the identification of requirements and persists until the procurement plan is disclosed. SHM explained, procurement planning commences with the identification of requirements and persists until the procurement plan is disclosed in the general procurement plan (RUP). The auditor's function at this juncture extends beyond merely verifying the presence of planning papers; it also encompasses evaluating the substantive necessity of the proposed procurement and identifying which facets of the requirement warrant scrutiny. This explanation indicates that the planning step is perceived as a process that connects need identification, budgeting, and procurement development. Consequently, auditors perceive procurement planning as a foundation for guaranteeing that planned actions are rooted in genuine needs and underpinned by a defensible planning rationale.

The auditor clarified that procurement planning is linked to a series of papers, such as the regional asset needs plan, budget planning documents, and the budget implementation document. SHM further noted that procurement planning is integrated into a hierarchical bureaucratic process that encompasses the production, submission, discussion, and formalization of planning and budgeting documents. The process commences with the identification of goods requirements at the unit level, which subsequently informs the production of the regional asset needs plan and integrates into the budget formulation process. Procurement requirements are progressively converted into formal budget allocations via documents such as the regional government annual work plan (RKPD) and the budget execution document (DPA).

This process demonstrates the significant influence of state logic in determining the formal legality of procurement planning. Documents are not solely administrative artifacts. They serve as institutional records that render procurement decisions transparent, responsible, and lawful (Grossi et al., 2023; Power, 2003). Prior to evaluating technical feasibility, auditors must first identify the planned procurement within the formal planning and budgeting framework. The planning step is influenced by the interplay between state logic and professional logic: state logic establishes the formal framework, whilst professional logic allows auditors to assess and determine the reasonableness of procurement decisions made within that framework.

### *4.2. State Logic and Professional Logic in Procurement Planning Stage*

The results show that state logic is most evident in the auditor's focus on documented accountability. Auditors examine the correlation among planning documents, budget documents, and procurement plans to verify that the activity does not emerge unexpectedly without a valid justification. DWD states that probity auditors at the planning stage track the administrative process by which a procurement budget is developed, deliberated, and ultimately documented in the budget execution document (DPA). The auditor assesses if the purchase proposal is substantiated by essential planning and budgeting documents, such as the regional government annual work plan (RKPD) and budget discussion records. This practice demonstrates that the probity audit in the planning stage is significantly influenced by state logic, as auditors utilize documentary traceability to evaluate whether procurement decisions have attained formal administrative legitimacy prior to advancing to the subsequent level. This practice demonstrates that a probity audit during the planning phase focuses on the traceability of procurement decisions. The auditor inquires not only about the existence of the budget but also about its origins and the justification of the method by which it was created. In this context, state logic establishes the framework of legality through which planning texts are interpreted.

Furthermore, the prevalence of state logic does not imply that probity audits conclude with mere document completeness. Professional logic is employed when auditors assess the substantive appropriateness of budgetary figures and requirements. Another auditor underscored the significance of tracking the "history of numbers." TS explained that a planning-stage probity audit necessitates auditors to trace the origin and justification of budget figures by analysing price surveys, needs assessments, unit costs, and their relation to the work plan and budget (RKA) discourse. The auditor emphasized that this tracing might encompass higher-level planning documents to comprehend the origins of a budget figure within the overarching planning framework. This signifies the application of professional reasoning, as auditors employ evidence-based judgment and proportional scepticism to evaluate the reasonableness, measurability, and substantive justification of the proposed budget. This statement indicates that auditors employ professional judgment to transcend just procedural compliance. They analyse the foundation of price surveys, the assessment of requirements, and the correlation between budgetary figures and prior planning papers (Gao & Zhang, 2019; Humphrey et al., 2021). This signifies a connection between state logic and professional logic. State logic mandates documented adherence, whereas professional logic necessitates that auditors evaluate the documents for their relevance, cost, and alignment with plans.

### *4.3. Contextual Verification and Field Observations Professional-Relational Practice*

In construction procurement, auditors performed field observations despite the absence of statutory requirements for such observations during the planning phase (Badan Pengawasan Keuangan dan Pembangunan, 2019). DWD indicates that although the Financial and Development Supervisory Agency (BPKP) guidelines do not technically require auditors to perform field trips during the procurement planning phase, auditors may opt to do so when more assurance is necessary (Gao & Zhang, 2019). This approach exemplifies the application of professional reasoning, as auditors employ contextual judgment to ascertain if document examination is adequate or if field verification is necessary to enhance audit assurance. Consequently, field observation serves as a method of contextual validation that links formal planning papers to the real conditions of the project site. The choice to perform field observation demonstrates professional reasoning, since auditors aim to enhance audit reliability by correlating planning papers with real-world realities (Wedemeyer, 2010). Simultaneously, it also signifies contextual action as auditors modify their methods to align with the particular risks and circumstances of the project.

SHM highlighted that field observation in the public project was deemed essential to procurement planning, as it allowed auditors to ascertain the alignment between the intended plan and real field conditions. The auditors evaluated the project site to verify land status, licensing, and documentation, while also determining the necessity and feasibility of the proposed procurement items in respect to the site context. This practice demonstrates that field observation enhances audit confidence by enabling auditors to align planning papers with empirical reality, ensuring that procurement planning is both administratively comprehensive and contextually accurate. This remark suggests that field observation enhances the significance of planning papers. Documents are not regarded as comprehensive representations of project reality. They must undergo testing under field conditions. Conversely, field conditions are analysed from the perspective of planning papers. This reciprocal interaction illustrates reflexivity in audit practice: papers inform auditors' observations, while observations provide significance and validation to the documents (Garfinkel, 1967; Meier zu Verl & Meyer, 2024).

Field observation additionally clarifies the relational aspect of probity audit. During the observation, auditors did not merely examine the site in a retributive fashion. They posed inquiries, attentively absorbed explanations, assessed practical dangers, issued preliminary alerts, and urged auditees to evaluate feasibility. This interaction demonstrates that professional verification is inherently linked to audit communication (Thiery et al., 2023; Tourish & Hargie, 2017). Auditors must be resolute in evaluating risks while fostering a communicative environment that enables auditees to articulate, elucidate, and enhance planning decisions.

### *4.4. Hapakat Basara as a Local Community Logic in Enhances Communicative, Moral, and Relational Oversight*

The results demonstrate hapakat basara exists as a local community framework that enhances the communicative, ethical, and relational aspects of probity auditing. It is evident that auditors conceptualize monitoring as a collective role rather than solely as a means of identifying faults.

DWD asserts that the aim of a probity audit is strongly matched with the huma betang philosophy, as both prioritize cooperation, guidance, and collaborative accountability (Rahmawati, 2019; Rico et al., 2022). The auditor regarded the probity audit not as a technique for identifying faults, but as a proactive measure to assist regional agencies in executing procurement processes safely, systematically, and in accordance with regulations. This interpretation illustrates how local community logic, embodied in the principles of mutual collaboration and hapakat basara, influences the ethical framework of audit practice by seeing oversight as a collective responsibility rather than a punitive measure. This remark indicates that auditors perceive probity audits not as a punitive tool, but rather as a preventive measure.

The value of hapakat basara is demonstrated in the manner auditors engage with auditees. During the planning phase, auditors must pose probing inquiries regarding the rationale for activities, sources of funding, procurement strategies, land preparedness, and the viability of implementation. If such inquiries are presented coercively, auditees may adopt a defensive stance. Through hapakat basara, these inquiries are articulated as components of mutual elucidation and collective accountability. DWD states that a probity audit during the planning phase focuses on validating the formal foundation of a procurement activity to guarantee it is not initiated without prior planning. This approach demonstrates the preventive role of probity audits, as auditors aim to discover potential planning shortcomings before they escalate into administrative, legal, or implementation concerns.

In practice, this concern is conveyed through clarification rather than accusation. Hapakat basara facilitates the dialogic communication of legality (Bobek et al., 2012; Thiery et al., 2023). It allows auditors to inquire about the rationale for the activity while preserving a good rapport with the auditee. DWD explained that corrective guidance in probity audits necessitates auditors to comprehend the auditee's context and intent prior to categorizing a vulnerability as a violation. The auditor recommended that not all deficiencies should be regarded as intentional misbehaviour; some may indicate inadequate preparedness that can be rectified by assistance. In instances when potential inconsistencies are identified, auditors may allow for improvements, provided that the corrections adhere to applicable regulations. This practice embodies hapakat basara as a communal principle that positions probity audits as a collective obligation: auditors steadfastly support legality while conveying results in a corrective and non-punitive manner to avert the escalation of hazards. These remarks indicate that hapakat basara operates as a moral-communicative framework that allows auditors to reconcile assertiveness and direction. It does not imply that auditors condone misconduct. It enables auditors to differentiate between deliberate misbehaviour and rectifiable deficiencies, while preserving evidence-based supervision.

DWD contends that providing counsel in probity audits is consistent with auditor independence, contingent upon transparent fact disclosure and evidence-based recommendations. The auditor regarded assistance not as a compromise of impartiality, but as a method to instruct and direct auditees through the unambiguous articulation of factual information. This approach illustrates the interplay between professional logic and hapakat basara: professional logic upholds autonomy through proof, transparency, and auditing requirements, but hapakat basara influences the provision of guidance in a constructive and relational fashion. Consequently, independence is characterized not by social distance from the auditee, but by the auditor's dedication to transparently expose facts and utilize them to facilitate corrective enhancement. Independence is defined as a dedication to truth, transparency, and evidence-based recommendations. Through hapakat basara, auditors can offer assistance while preserving objectivity. It reinforces the circumstances under which professional logic may be acknowledged and implemented.

According to the results this value enhances probity audits throughout the procurement planning phase by fostering a communicative environment that is assertive yet non-repressive, corrective without being accusatory, and relational without compromising integrity. It allows auditors to convey regulatory and professional issues in manners that foster collective accountability and prompt rectification.

The results of this study demonstrate that probity audit during the procurement planning phase is shaped by the interplay of state logic, professional logic, and community logic. State logic establishes the formal foundation of auditing through legal requirements, documentary accountability, and regulatory adherence. Professional logic converts these formal criteria into meaningful validation by assessing the rationality of requirements, budget traceability, procurement viability, implementation hazards, and situational conditions. The local community's logic, represented by hapakat basara, influences the ethical and relational frameworks that facilitate effective audit communication (Thiery et al., 2023; Tourish & Hargie, 2017). The interplay of these logics illustrates that a probity audit transcends a mere technical procedure of document verification; it is a contextual practice through which legality, proof, and societal approval are collaboratively generated.

The findings indicate this value enhances probity audit practices by allowing auditors to uphold integrity without resorting to coercion, to offer counsel without compromising independence, and to promote rectification without eliciting unwarranted resistance. The function is especially crucial during the planning phase, as this is when procurement issues may be addressed and rectified before they become ingrained in supplier selection, contract execution, physical implementation, and ultimate accountability. Consequently, hapakat basara enhances preventive oversight by fostering a communicative environment that encourages auditees to elucidate, clarify, and refine planning decisions.

The results further enhance institutional logics theory by demonstrating that local community logic can function as a dynamic institutional resource in public audit practice. Prior explanations of community logic frequently regard it as a peripheral value or social context. This study demonstrates that community logic can directly influence audit practices. Hapakat basara influences auditors' inquiry methods, risk communication, resistance management, remedial guidance provision, and relationship maintenance while preserving independence. Community logic does not merely coexist alongside state and professional logics. It facilitates their implementation in daily practice.

In this context, hapakat basara does not compromise audit rigor. Rather, it renders audit rigor socially feasible. It allows auditors to maintain legality and professional standards through communication that is respectful, dialogic, and remedial. This is significant in regional public sector environments, as auditors and auditees frequently function within the same bureaucratic framework and must maintain interactions beyond a singular audit engagement. An exclusively forceful strategy may elicit defensiveness, whereas an excessively relational approach may jeopardize audit objectivity. Hapakat basara establishes a balanced approach by conceptualizing audit as a shared responsibility based on factual evidence, regulations, and a communal dedication to public accountability.

## 5. CONCLUSION

This study shows that a probity audit during the procurement planning phase is not simply an administrative verification tool, but a socio-reflexive audit practice influenced by the interplay of state logic, professional logic, and community logic. State logic frames audit via legality, mandates, and documentary accountability; professional logic enhances audit through evidence, judgment, risk assessment, and contextual verification; whereas community logic, embodied in hapakat basara, fortifies the communicative, moral, and relational aspects of oversight. The results indicate this value enhances probity audit by allowing auditors to convey legal and professional issues through discussion, collective accountability, prompt clarification, and remedial counsel. During the procurement planning phase, this is crucial as procurement issues can be rectified prior to their entrenchment in supplier selection, contract execution, physical implementation, and ultimate accountability. Through hapakat basara, auditors can uphold legal integrity and evidential rigor while fostering a communicative environment that motivates auditees to elucidate, enhance, and assume accountability for quality planning.

The study theoretically expands institutional logics theory by showing that local community logic can function as an active institutional resource in public audit practice. Hapakat basara is not solely a cultural context but a moral-communicative and relational framework that influences how auditors elucidate requirements, address resistance, foster social acceptance, and ensure legitimate monitoring. The study enhances audit and governance literature by demonstrating that probity audit functions not merely as a compliance mechanism, but as a social practice that integrates legality, professional judgment, and local values in routine oversight. The findings indicate that enhancing probity audit involves more than mere regulatory knowledge and technical expertise. Auditors require effective communication and interpersonal skills to issue early warnings, elucidate hazards, and assist auditees while minimizing resistance. This underscores the necessity for internal government oversight organizations to enhance auditor capabilities in audit technique, procurement regulation, culturally sensitive communication, evidence-based coaching, and contextual judgment. This study has limitations, as it concentrates on probity audits during the procurement planning process within a particular regional government setting and is not designed for statistical generalization. Subsequent study may investigate alternative procurement phases, contrast regional circumstances, or analyze supplementary local values.

**Author Contributions:** All authors contributed to the planning and design process for this study. Yesika Yanuarisa and Mohamad Khoiru Rusydi conducted the data collecting, analysed, interpreted, and produced the manuscript. Gugus Irianto and Ali Djamhuri offered essential intellectual adjustments to enhance the manuscript's academic value. All authors reviewed and endorsed the final text and consented to assume responsibility for the integrity and accuracy of all facets of the work.

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