



SIMPOSIUM ILMIAH AKUNTANSI 6

THE INFLUENCE OF INTERNAL AUDIT AND INTERNAL CONTROL ON FRAUD PREVENTION

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ABSTRACT

Fraud can be defined as the deliberate act of deceiving or providing misleading information for personal or organizational gain. Fraud often includes manipulation of financial statements, embezzlement of assets, and abuse of authority, which negatively impacts finances, reputation, and public trust. This research examines the role of internal audit and internal control in fraud prevention in organizations through a Systematic Literature Review (SLR). From some of the studies included in this literature review, there are differences in the results of the research. Other studies state that Internal Audit and Internal Control have a positive and significant effect on fraud prevention, but there are also studies that indicate that Internal Audit and Internal Control do not have a significant effect on preventing fraud. In one study, it was also stated that internal audit and internal control together have a positive and significant effect on fraud prevention.

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INTRODUCTION

Fraud is one of the most serious challenges faced by organizations around the world. Organizations on average lose 5% of their annual revenue to fraud, with median losses reaching USD 117,000 per case. In Indonesia, fraud cases also show an alarming trend, with various sectors such as banking, government, and corporations being the main targets of fraud. One of the most recent examples of financial scandal in Indonesia involves PT Indofarma Tbk (INAF) and its subsidiaries. This case is particularly noteworthy because it exposed serious weaknesses in the financial management and oversight of a large state-owned enterprise. In addition, the scandal also shows that despite audit and supervision mechanisms, manipulation and irregularities can still occur. The impact is not only financially detrimental to the state but also undermines public confidence in SOEs and the financial system as a whole. A state loss of Rp371.8 billion is no small amount, and it highlights the importance of effective oversight and transparency in the management of SOEs, 2024 (bpk.go.id). The complexity of fraud is increasing along with technological advances and digital transformation. Research conducted by (Amarta Fasa et al., 2024) shows that 68% of fraud cases in Indonesia involve the use of digital technology as a means of implementation (et al., 2019). This makes fraud detection and prevention a top priority for modern organizations. The effectiveness of fraud detection and prevention is influenced by various interrelated factors. the implementation of a strong internal control system, an organizational culture of integrity, and the competence of internal auditors are key factors in efforts to mitigate fraud risk. However, a comprehensive understanding of the interaction between these factors still requires further study (Lestari & Bernawati, 2020).

The results of research from Engko et al., (2021) on CV Sinar Seluler, Masohi, Central Maluku show that there are still several fraud problems that occur within the company, including manipulating financial reports, embezzling company money, and embezzling starter packs. For this reason, the role of internal audit is very important to monitor company activities in order to avoid the risk of fraud. In contrast to research conducted by Monica et al., (2023) on the Riau Province OPD with the title "The Effect of Organizational Culture and the Role of Internal Audit

on Fraud Prevention with Internal Control as an Intervening Variable", showing the results of research on the role of internal audit has no significant effect on fraud prevention in helping management prevent fraud that occurs within an organization. According to research by Rahmani & Rahayu, (2022) on the Pasim Group, with the title "The Effect of the Role of Internal Audit and Internal Control on the Prevention of Fraud", the results of the research conducted show that the internal audit variable has a significant effect on fraud prevention, the internal control variable has no effect on fraud prevention.

Based on the background that has been described, this study seeks to examine in depth how the internal control system can affect the effectiveness of fraud detection and prevention in organizations, as well as the extent to which the role of organizational culture contributes to supporting these efforts. In addition, this study also analyzes how the competence of internal auditors can affect the success of the anti-fraud program implemented, as well as identify other significant factors that can affect the effectiveness of fraud detection and prevention. A deep understanding of the interaction between these factors is important to be able to design a comprehensive and effective anti-fraud strategy.

Based on this background, the researcher chose the research title Factors That Influence Fraud Detection and Prevention using the Literature Review Method from several national articles and national and international articles. This research also aims to identify and analyze various factors that have a significant influence on the effectiveness of fraud detection and prevention, so as to provide a more comprehensive understanding of fraud prevention efforts in the context of modern organizations.

LITERATURE REVIEW

Internal Audit

Internal audit is an independent and objective assurance and consulting activity designed to add value and improve an organisation's operations. Internal audit helps organisations achieve their objectives through a systematic and regular approach to evaluate and improve the effectiveness of risk management, control and governance (Nurul Alfian, 2019). Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations (Karlina Ghazalah Rahman, 2020).

Internal audit can be defined as a process used to evaluate the effectiveness of internal control system and operation in a organization. Internal audits are conducted by the audit team independent entities formed from within the organization or from outside the organization. Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations (Karlina Ghazalah Rahman, 2020).

Internal audit is indispensable in an organization because it has a role to prevent fraud in a company. Auditor internal as an independent person must be able to conduct an examination and supervision of all fraud from all operational activities of the company. Internal audit in its process has the responsibility and audit power to provide information to assess the success of the internal control system owned by a company and also assess the quality of individual workers of the company's organisation. So, the head of internal audit of a company must be able to provide a complete job description regarding the objectives, authorities and responsibilities of the internal audit department.

The Role of Internal Audit

The role of internal audit is very important in preventing fraud, internal audit is the implementation of the company's supervisory function. In carrying out this function, internal audit aims to ensure that all company plans and activities run in accordance with the company's predetermined objectives by understanding the scope of the company's overall control (Nurul Alfian). Internal audit helps organisations achieve their objectives by taking a systematic and disciplined approach to evaluating and improving the effectiveness of risk management, control, and governance processes. Internal audit's role is to help the organisation achieve its objectives by taking a systematic and disciplined approach to evaluating and improving the effectiveness of risk management, control, and governance processes. (Karlina Ghazalah Rahman, 2020).

Internal audit is responsible for ensuring that business processes in the company run in accordance with established policies and procedures and ensuring compliance with applicable accounting standards and regulations. Internal audit can also help identify weaknesses in the company's internal control system that can lead to fraud. In the context of agency theory, internal audit acts as a control mechanism that can help the principal (company owner) ensure that the agent (manager or company employee) acts in accordance with the company's interests and does not commit fraud. By conducting regular internal audits, companies can minimise the risk of fraud and ensure compliance with applicable accounting standards and regulations (Nurul Tsalatsa Azizah, 2023).

The role of internal audit in a company or government is needed and important, because the role of internal audit affects the improvement of internal control and the performance of the company or government in preventing fraud. The role of internal audit as a consultant is more about preventive efforts, namely if a problem is found, internal audit provides recommendations for improvement (Diadara Gloria, 2022).

Internal Control

Internal control is a very important part so that company goals can be achieved effectively and efficiently. The bigger the company, the more important the meaning of internal control in the company. Internal control is a factor that can prevent fraud or fraud. The role of internal control is expected to be used as a tool to direct, supervise, and measure resources in the company. In preventing fraudulent financial statements in the banking sector, a bank must have good internal control. The role of internal control is expected to be used as a tool to direct, supervise, and measure resources in the company.

Relationship between Internal Audit and Internal Control

With internal audits and controls internal can detect potential fraud due to Internal audit can find weaknesses in possible internal control system are used by fraudsters and provide recommendations to fix the problem, strengthen the internal control system because Internal audits can evaluate the system Internal control in Islamic banks and provide recommendations to improve existing controls, creating awareness of potential fraud due to internal audit and controls internal can increase awareness of potential fraud in Islamic banks and make more employees be aware of unethical or illegal acts, and create a fraud reporting mechanism because Internal audit and internal control can create an easy fraud reporting mechanism and anonymous, so employees can report suspected fraud without fear of reprisal (Danny Wibowo, 2023).

The study of fraud and its countermeasures has been a major focus in academic research over the past few decades. Previous research shows that fraud is a significant threat to organizational sustainability, with substantial financial and reputational impacts (Ekonomi et al., 2022). In the Indonesian context, the evolution of fraud is increasingly complex along with the acceleration of digital transformation, where 68% of fraud cases involve the use of technology as an instrument of implementation (Lubis et al., 2024).

The internal control system (ICC) has been identified as a fundamental component in fraud prevention. (Ginanjari & Syamsul, 2020) underline that the effectiveness of SPI is positively correlated with the success rate of fraud detection. This is reinforced by the findings of (Nurul Tsalatsa Azizah et al., 2023) who demonstrated that organizations with robust SPI have a 45% lower fraud incidence rate than organizations with weak SPI.

Internal auditor competence is a crucial determinant in the effectiveness of anti-fraud programs. (Nurlaela et al., 2021) identified a significant correlation between the level of internal auditor competence and the level of fraud detection, where an increase in the technical competence and soft skills of auditors correlated with a 28% increase in early fraud detection. This finding is in line with a study (Khikmah et al., 2023) which shows that internal auditors with fraud examiner certification have a 40% higher success rate in uncovering complex fraud schemes. Recent literature also emphasizes the importance of a holistic approach in handling fraud. (Lathifah Nur'aini & Arismutia, 2024) developed an integrated framework that combines

technology, people, and process elements in an anti-fraud strategy. This model shows 62% higher effectiveness than conventional approaches in preventing and detecting fraud.

RESEARCH METHODS

This research uses a Systematic Literature Review (SLR) approach to analyse and synthesise the literature related to the effectiveness of fraud detection and prevention. The SLR methodology was chosen due to its ability to integrate research findings systematically and objectively, and minimise bias in the literature review process. The literature search was conducted on reputable academic databases including Scopus. Local databases such as SINTA (Science and Technology Index) were also included to ensure representation of the Indonesian context. The publication period was limited from 2018 to 2024 to ensure the relevance of the findings to current conditions. The main keyword combinations used include: 'fraud detection', 'fraud prevention', 'internal control system', 'organisational culture', 'internal auditor competency', 'anti-fraud program', and their Indonesian equivalents.

RESEARCH RESULTS AND DISCUSSION

Based on the previous research selected in this study, there are several variables and different research results regarding the role of internal audit and internal control in fraud prevention due to the differences in the objects studied. (Nurul Alfian, 2019) stated that the internal audit has a very important role in preventing fraud. Internal audits of the four banks which is used as a sample can implement and carry out the audit plan that has been prepared and provides recommendations that can solve problems that occurred in the bank. All audit activities have been listed in the audit charter and regulated by the regulations of the board of directors. Even after the audit is carried out, the audit Internal still to be reviewed by the Audit Committee. SKAI routinely conducts monitoring the implementation of management commitments to improve weaknesses Internal control and Internal Audit apply a risk-based audit methodology in carrying out internal audit activities by focusing on the areas that high risk in order to prevent fraud.

(Muhammad Fahmi, 2019) stated that the internal audit carried out had played a role in preventing fraud at PT. Pos Indonesia (Persero) Regional I North Sumatra Aceh. Where the elements of internal control that are implemented have been carried out in accordance with existing provisions so that frauds that occur in the company can be found. At this stage, the testing process carried out by the Internal Audit of PT. Pos Indonesia (Persero) Regional I North Sumatra - Aceh has been run very well. Where the tests carried out by the Internal Audit of PT. Pos Indonesia (Persero) Region I North Sumatra - Aceh is covered in collecting information, selecting audit procedures, conducting supervision, and making audit work.

(Danny Wibowo, 2023) shows that internal audits have an effect on fraud prevention in Sharia Banks. This means that the better the internal audit, the better the fraud prevention in Sharia Banks, on the contrary, the worse the internal audit, the greater the chance of fraud in Sharia Banks. Internal audit plays an important role in fraud prevention in a company. With internal audit, it can evaluate the internal control system in Islamic banks and provide recommendations to improve existing controls. Furthermore, with the existence of internal audits, it can find weaknesses in the system that may be exploited by fraudsters and provide recommendations to fix the problem. Internal audits can also increase awareness of potential fraud in Islamic banks and make employees more aware of unethical or illegal actions. Meanwhile, internal control affects Fraud Prevention in Sharia Banks. This means that the better the internal control, the better the fraud prevention in Islamic banks, on the contrary, the worse the internal control, the greater the chance of fraud in Islamic banks. In addition to internal audit, internal control also plays an equally important role. Internal controls can limit access to important resources, such as money and confidential documents, so that only authorized people can access them. Furthermore, the existence of internal control can limit the opportunity to commit fraud by regulating strict procedures and controls. In addition, the existence of internal control can provide a monitoring system that can detect potential fraud and provide appropriate actions.

(Kusdianti Fatimah, 2022) stated that internal audit has a very important role in preventing fraud. Every element of the university, if it carries out an internal audit, and detects fraud will run well in the university. Policies taken by the top leadership have a major impact on whether or not internal audits are conducted to prevent and detect fraud. And The importance of awareness in fraud encourages preparedness in detecting and following up on fraud in every part of the university.

(Karlina Ghazalah Rahman, 2020) stated that internal audits have a positive effect on preventing fraud in the Makassar city OPD. This can be seen from the responses of respondents who stated that they agreed that the internal audit had run properly and could minimize the level of fraud in the Makassar city OPD. Internal audit is an independent, objective belief, and consulting activity designed to add value and improve an organization's operations. This internal audit helps the organization achieve its goals by taking a systematic and disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

CONCLUSION

Internal audit acts as an independent supervisor and assessor of processes and systems in an organization. One key aspect of its role is evaluating internal control systems, where internal audits conduct a thorough review to ensure policies and procedures are implemented effectively. This process helps identify weaknesses that fraudsters can exploit. After conducting an evaluation, an internal audit provides recommendations for improvement, which can include updating procedures, improving training for employees, or adding stricter controls. On the other hand, internal control is a collection of policies and procedures designed to ensure that organizational goals are achieved efficiently and effectively. One of the important elements of internal control is the restriction of access to critical resources, such as money and confidential documents, to authorized individuals only. This reduces the chances for employees to commit fraudulent acts. The combination of effective internal audit and strong internal controls allows organizations to significantly reduce fraud risk and improve integrity and transparency in company operations.

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