# Analysis of the Role of Public Sector Internal Auditors in Risk Mitigation Fraud in the Public Sector

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## Abstract

Fraud in the public sector is a serious problem that can threaten the stability and efficiency of public sector governance. This study aims to analyze the role of public sector internal auditors in mitigating fraud risks. The method used is a literature review with a qualitative descriptive approach, examining 15 relevant journals. The results indicate that public sector internal auditors play a crucial role in detecting and preventing fraud by thoroughly examining internal control weaknesses and utilizing modern technologies such as the Whistleblowing System. The effectiveness of public sector internal audit is supported by strong leadership and a high awareness of fraud risks, as well as appropriate structural reform policies. The study concludes that effective public sector internal audit is crucial in enhancing transparency and accountability and recommends the need for cross-regional comparative analysis to evaluate the diversity of public sector internal audit practices. In addition, further research is needed to explore the impact of information technology and the Whistleblowing System on fraud prevention, as well as the role of leadership and organizational culture in supporting the public sector internal audit function.

***Keywords**:* Internal Audit; Fraud, Public Sector, Risk Mitigation, Whistleblowing System.

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2nd International Conference on Islamic Community Studies (ICICS)
Theme: History of Malay Civilisation and Islamic Human Capacity and Halal Hub in the Globalization Era
https://proceeding.pancabudi.ac.id/index.php/ICIE/index

## Introduction

An auditor is an individual or group tasked with evaluating and providing an opinion on the fairness of financial statements and compliance with applicable procedures and regulations (Arum Ardianingsih & CA, 2021). Auditors are divided into two main types: external auditors and internal auditors (Indrasti & Karlina, 2020). External auditors typically come from outside the organization and focus on validating financial statements for the benefit of third parties (Radiansyah et al., 2023). In contrast, internal auditors are part of the organization tasked with conducting operational audits and providing recommendations for improvements to management (Roussy et al., 2020). In the public sector context, internal auditors have a much broader role than external auditors. They not only examine financial statements but also evaluate the efficiency and effectiveness of operations, compliance with laws and regulations, and detect and prevent fraud. Public sector internal auditors are expected to provide objective and independent assessments of various public sector activities and help improve good governance (Kuntadi, 2023).

Fraud in the public sector is a serious and complex issue that can threaten the stability and efficiency of public sector governance. Cases of corruption, misuse of public funds, and manipulation of financial reports frequently arise, resulting in significant losses for the state. The high level of fraud in the public sector demands serious and structured efforts to mitigate this risk, making the role of public sector internal auditors crucial. Public sector internal auditors have a significant responsibility to ensure that operational activities comply with applicable regulations and procedures, as well as to detect and prevent fraud (Hakim & Suryatimur, 2022).

Fraud risk refers to the possibility of fraudulent acts that could harm an organization or country (Fatimah & Pramudyastuti, 2022). Fraud can take the form of financial statement manipulation, asset misappropriation, bribery, or corruption. This risk can arise from various factors, including weaknesses in internal control systems, pressure to achieve specific targets, and opportunities that allow individuals or groups to commit fraud undetected (Sudirman et al., 2021; Yazid & Wiyantoro, 2020). Therefore, fraud risk mitigation is a key focus of risk management in the public sector. Public sector internal auditors play a key role in fraud risk mitigation. They conduct regular risk assessments, identify areas vulnerable to fraud, and provide recommendations for strengthening internal controls. Furthermore, internal auditors also play a role in providing training and education to public sector employees regarding the importance of integrity and ethics in the workplace (Yazid & Wiyantoro, 2020). Thus, the presence of effective internal auditors can significantly reduce the risk of fraud in the public sector.

This study seeks to address the gap in the literature regarding the specific role of public sector internal auditors in fraud risk prevention in the Indonesian public sector. Although numerous studies have been conducted in various countries, few studies have focused on the Indonesian context, particularly those investigating the mechanisms and effectiveness of internal control within the local public sector environment. This study will provide new perspectives and in-depth insights into best practices that can be applied to fraud risk prevention in Indonesia. This study is expected to provide further understanding in conducting fraud risk prevention in the Indonesian public sector. This study is expected to provide recommendations that can be implemented to improve the effectiveness of internal auditors in preventing and detecting fraud in the public sector.

Practically, the results of this study can serve as a guide for public sector agencies in strengthening their internal audit functions and internal control systems. Furthermore, this research is also expected to contribute to the academic literature by adding to the literature on the role of internal auditors in fraud risk prevention, particularly in the context of the Indonesian public sector. The findings of this study can also serve as a basis for further research in the areas of public sector governance and fraud prevention.

## Literature Review

### 2.1 Audit Internal

Internal audit is an essential function in any organization, whether in the public or private sector. This function is responsible for providing an independent and objective evaluation of the effectiveness of the organization's risk management, control, and governance processes. According to research conducted by Ulum et al. (2024), internal audit plays a crucial role in increasing stakeholder confidence in an organization's financial and operational reports, which in turn increases transparency and accountability. Previous research consistently shows that strong and independent internal audits can significantly reduce the risk of fraud. Furthermore, research by Sanjaya & Faisal (2022) states that the presence of competent and independent internal auditors not only helps in detecting fraud but also in preventing it by strengthening the internal control system. This research shows that internal auditors who have autonomy in carrying out their duties tend to be more effective in carrying out their functions.

In the public sector context, the role of internal audit becomes increasingly critical given the complexity and breadth of activities to be audited. Research by Kuntadi (2023) shows that internal audit in the public sector presents unique challenges, such as political pressure, limited resources, and the need for greater transparency. This study emphasizes that to achieve effectiveness, internal auditors in the public sector must be provided with adequate training, advanced technological support, and unrestricted access to relevant information.

This research is relevant to the context of this journal's research, which focuses on the role of public sector internal auditors in fraud risk mitigation. Drawing on existing literature, this study aims to explore how internal auditors in the Indonesian public sector can effectively carry out their role in mitigating fraud risk, as well as the challenges and strategies that can be implemented to improve the internal audit function.

### 2.2 Fraud Risk

The risk of fraud in organizations, including the public sector, refers to the possibility of fraudulent acts that can result in significant financial and non-financial losses. Fraud encompasses not only theft or misappropriation of assets but also financial statement fraud, bribery, and corruption. According to research by Umar et al. (2021), financial statement fraud is one of the most damaging types of fraud, with average losses reaching hundreds of thousands to millions of dollars per case. This type of fraud often occurs due to weaknesses in internal control systems and a lack of effective oversight.

Furthermore, research by Mardiah (2021) states that the factors driving fraud can be divided into three main categories: pressure, opportunity, and rationalization, known as the "Fraud Triangle." Pressure can take the form of financial demands or unrealistic performance targets, while opportunity arises from internal control weaknesses or a lack of oversight. Rationalization is the process by which fraudsters justify their actions as acceptable. This research suggests that understanding and managing these three factors is key to fraud prevention.

Another study by Rashid et al. (2021) showed that the presence of an active and effective audit committee, as well as increased frequency of internal audits, were positively associated with a decrease in fraud incidents. This study confirmed that high-quality internal auditing can effectively reduce the opportunity for fraud by ensuring compliance with policies and procedures and detecting anomalies that may indicate fraud.

### 2.3 Risk Mitigation

Risk mitigation is the process of identifying, evaluating, and implementing measures to reduce the negative impact of potential risks within an organization. In the public sector, risk mitigation is crucial given its high complexity and vulnerability to various forms of fraud, including corruption and misuse of public funds. According to research conducted by Hubbard (2020), effective risk mitigation must involve a proactive approach that includes identifying

potential risks, assessing their severity and probability, and implementing appropriate control measures to minimize their impact. This research emphasizes the importance of a culture of risk awareness across all levels of the organization to ensure that every individual understands their role in preventing and addressing risks.

Furthermore, research by Azizah et al. (2024) shows that strengthening internal control systems is a key strategy for risk mitigation, particularly in reducing the risk of fraud. A robust and comprehensive internal control system can detect anomalies and fraud patterns before they become major problems. Azizah highlights that successful risk mitigation depends not only on procedures and technology but also on the competence and integrity of actors within the organization, including internal auditors. Internal auditors play a central role in ensuring that internal control systems function effectively and that there is compliance with applicable standards and regulations. Therefore, an independent and effective internal audit function is a crucial pillar of a risk mitigation strategy.

## Research Methodology

### 3.1 Types of Research

This study uses a literature review method to analyze the role of public sector internal auditors in fraud risk mitigation in the public sector. A literature review was chosen because it allows researchers to collect, analyze, and synthesize various findings from previous studies relevant to this topic. This approach also helps identify patterns, gaps, and trends in the existing literature and provides a strong theoretical foundation to support the analysis.

### 3.2 Data Source

The primary data sources in this study are scientific articles, academic journals, books, research reports, and official documents related to internal audit, fraud risk mitigation, and the public sector. Secondary data was collected from various academic databases such as Google Scholar, ScienceDirect, and others. Inclusion criteria for literature selection included publications discussing the topics of internal audit, risk mitigation, and fraud in the public sector context, as well as research published within the last ten years to ensure relevance and recency of the information.

### 3.3 Data Analysis Techniques

The data analysis technique used in this study was thematic content analysis, which allowed researchers to identify and categorize themes and patterns emerging from the collected literature. The analysis process began with in-depth reading and understanding of the literature to identify key themes such as the role of internal auditors, risk mitigation mechanisms, and factors influencing internal audit effectiveness. The findings from the literature were then categorized into these themes, and the relationships between them were analyzed to construct a comprehensive narrative regarding the role of internal auditors in fraud risk mitigation in the public sector. The final step was to synthesize the findings, linking previous research findings to the objectives of this study and identifying gaps and opportunities for further research.

## Results

Based on the data collection and references, several relevant journals were identified for review in this study. This study selected 10 reference journals, each with its own topics and inclusion criteria. The results are shown in Table 1 below.

Table 1. Mapping Research

| No | Author, Year, Title | Study Design | Research Object | Research Result |
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| 1 | Achmad Fawaid Asad, Tarjo and Siti Musyarofah. 2019. Reorienting Internal Audit to Combat Procurement Corruption | This research uses a configurational-ideographic case study method. | Government Internal Supervisory Auditor (APIP). | The research results show that informants often fall into non-objective assessments of procurement activities, which are vulnerable to political corruption. As a solution, the researchers propose a three-lines-of-defense approach for local government internal oversight structures. This concept aims to clarify the role of internal audit within local government to provide support and assurance. |
| 2 | Andeskara & Fachriyah. 2023. The Role of Internal Audit in Fraud Prevention and Good Corporate Governance | The study design used in this journal is a case study with a qualitative approach. | The research objects of this journal include Internal Supervisory Units (SPI) or Internal Auditors, as well as Corporate Management Systems and Good Corporate Governance (GCG) work units. | The research results presented in this journal include findings from internal auditors regarding employee compliance with K3L regulations, implementation of work programs, and fraud prevention efforts through the E-Gratification system and WBS (Whistleblowing System) at PT Bukit Asam Tbk. |
| 3 | Ari Fahimatussyam Putra Nusantara, Gugus Irianto, and Yeney Widya Prihatiningtias. 2020. Fraud prevention and detection practices in the perspective of Jember Regency internal auditor. | The study design used in this research was an interpretive qualitative research method with an ethnomethodological approach. Data were collected through interviews with six supervisors/auditors who served as key informants. | Fraud prevention and detection practices by government internal auditors in Jember Regency. | The research results show that fraud prevention by Jember Regency's internal auditors is carried out through consultation activities and reviews of OPD work plans and budgets. Fraud detection is carried out through regular audits and public complaint services, where the public complaint service will be explored by Jember Regency's internal auditors by conducting special inspections. Government internal auditors play a crucial role in fraud prevention. |

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| 4 | Farah Liyana Abdul Aziz and Intan Waheedah Othman. 2021. Internal Auditors Perception on the Efficacy of Fraud Prevention and Detection in the Public Sector | This study uses a survey approach with a questionnaire as the data collection instrument. | The object of the research is the perception of public auditors regarding the effectiveness of fraud prevention and detection in the public sector, particularly in Malaysian ministries. | Research findings indicate a positive relationship between fraud awareness, fraud prevention and detection strategies, and public auditors' perceptions of the effectiveness of fraud prevention and detection. This study observed that fraud prevention and detection strategies implemented in the public sector play a significant role in reducing fraud risk. |
| 5 | Klara Indra Pratiwia, Dini Rosdinib, Fury Khristianty Fitriyahc. 2020. Influence of transformational leadership style, internal control system, and government internal auditor (APIP) capability level on fraud prevention | This study uses a quantitative approach with a survey research method. | The research subjects in this study were local governments in West Java Province. Respondents were local government officials involved in financial management and fraud prevention within the local government. | The results of the study indicate that transformational leadership style, internal control systems, and the level of APIP capability significantly and positively influence fraud prevention in local governments. This demonstrates the importance of implementing effective leadership practices, a strong internal control system, and improving the capabilities of government internal auditors in preventing fraud within local governments. This study used a survey approach with a questionnaire. The research object was the perceptions of public auditors. The findings indicate a positive relationship between awareness of fraud and strategy. |
| 6 | Rahmat Aiman. 2023. The Persistence of Public Sector Corruption: From Individual Motivation to Normalization in Organizational Culture. | The research method used in this study is a literature review. | The research object in this study is the factors causing the persistence of corruption in the public sector and mitigation strategies that can be used to overcome corruption. | The results of this literature review indicate that corruption in the public sector is difficult to overcome due to the gradual development of infiltration patterns. External factors such as unequal socioeconomic conditions, self-centered leadership styles, and weak law enforcement contribute to individual incentives to engage in corruption. To address corruption, measures such |

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| | | | | as increasing economic equality, strengthening the democratic system, and reducing political interference in oversight institutions are needed. |
| 7 | Resa Ariyanto & Hariman Bone. 2020. Fraud Awareness in Indonesian Governmental Sector: Multi-Agency Responses | Online survey based quantitative method | Indonesian civil servants | The majority agree that fraud is a major problem, fraud awareness is high, audits and internal controls are important for fraud prevention. |
| 8 | Rhosalina Damayanti and Aprina Nugrahesthy Sulistya Hapsari. 2022. Three Lines Of Defense Sebagai Respon Atas Fraud dan Upaya Pencapaian Sustainable Development Goals Desa | This study uses a qualitative descriptive research method. | The effectiveness of the three control guards at the village level, by highlighting weaknesses in supervision, internal audit functions, transparency, and involvement of village stakeholders. | This study concluded that the three lines of control in Tanjungsari Village were still suboptimal due to weaknesses in oversight, internal audit functions, transparency, and stakeholder engagement. The Three Lines of Defense approach was deemed inappropriate as an indicator of internal control in the village due to limited resources. |
| 9 | Tumpak Haposan Simanjuntak. 2024. Internal Audit of Fraud and Irregularities in Regional Government Finances. | This research uses a qualitative case study approach. The research method involves in-depth interviews, observation, and document analysis. | The research object involved 15 participants from various institutions, including audit officials in local governments, internal audits of the Supreme Audit Agency (BPK), and the BPK. | The research results show that internal audit has successfully improved the effectiveness and efficiency of local government internal control systems by identifying and correcting weaknesses revealed in audit reports. Furthermore, internal audit plays a role in helping respond to financial pressures, prevent fraud, and manage financial risks more effectively. The research results show that internal audit has successfully improved the effectiveness and efficiency of local government internal control systems by identifying and correcting weaknesses revealed in audit reports. Furthermore, internal audit plays a role in helping respond to financial pressures, prevent fraud, and manage financial risks more effectively. |

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| 10 | Yolivia Nurfadillah, Rasyidah Mustika, and Armel Yentifa. 2022. The Role of Internal Audit in Fraud Prevention in the Government Sector (Case Study of the Regional Inspectorate of West Sumatra Province) | This research uses a qualitative descriptive approach with a case study. Data collection techniques included documentation studies and interviews with functional auditors at the West Sumatra Provincial Inspectorate. | The object of this research is the Regional Inspectorate of West Sumatra Province, with the research subjects focusing on functional auditors involved in fraud prevention efforts in the government sector. | The research results show that the West Sumatra Provincial Inspectorate's internal audit was effective in preventing fraud by carefully examining control weaknesses and updating them with better controls. Furthermore, comprehensive internal oversight was implemented to ensure compliance with activities. |

The role of internal audit in preventing fraud risk in the public sector is increasingly relevant as the complexity and challenges of public financial governance increase. According to Sudirman et al. (2021), internal audit serves as a vital component of a robust internal control system, necessary to maintain the integrity and transparency of public administration. Several studies have confirmed the significant role of internal audit in detecting and preventing fraud. Research by Ariyanto & Hariman (2020) shows that the majority of civil servants in Indonesia recognize that fraud is a major problem and the importance of audit and internal control as fraud prevention tools. This high level of awareness creates a conducive environment for the effective implementation of internal audit policies and procedures.

Research by Irwansyah & Zega (2023) also shows that structured and comprehensive internal audits can strengthen internal controls and reduce the risk of fraud. Another study by Nusantara et al. (2020) highlights the important role of internal auditors in Jember Regency in consulting activities, reviewing work plans and budgets, as well as through regular audits and public complaint services. This study emphasizes that the auditor's proactive role in providing ongoing consultation and review can improve early detection and prevent fraud. Public support through complaint services also adds an additional layer of protection, enabling earlier detection of potential fraud. Other studies supporting the importance of internal auditing in mitigating fraud risk include research by Abdul Aziz & Othman (2021) in the Malaysian public sector, which found a positive relationship between fraud awareness, prevention strategies, and fraud detection with perceived prevention effectiveness. Furthermore, Pratiwi et al. (2020) showed that transformational leadership style, internal control systems, and the capability level of internal auditors (APIP) significantly influence fraud prevention in local governments. Kuntadi (2023) emphasized that a combination of awareness, strong leadership, and a good internal control system is the key to the success of internal audits in preventing fraud in the government sector.

Internal audit plays a crucial role in preventing fraud risk in the public sector, serving not only as a detection tool but also as a proactive prevention agent. Internal auditors perform their duties through consultations, work plan and budget reviews, and regular audits. This enables early detection and prevention of fraud through intensive interaction with various relevant departments, as demonstrated by research by Zunaedi et al. (2022). A study by Simanjuntak (2024) also emphasized the importance of internal audit in responding to financial pressures and managing financial risks. By identifying and correcting weaknesses in audit reports, internal auditors can improve the effectiveness and efficiency of internal control systems. The implementation of technological systems such as the Whistleblowing System (WBS) further strengthens this role, demonstrating that modern technology can increase transparency and accountability and support fraud prevention efforts (Zarefar et al., 2020).

## Conclusion

Based on the results and discussions, internal audit plays a key role in preventing fraud risks in the public sector, functioning as both a detection tool and a proactive prevention agent. Research shows that effective internal audit can identify control weaknesses, strengthen internal control systems, and increase transparency and accountability through modern technologies such as the Whistleblowing System. Strong leadership support, high awareness of fraud risks, and structural reform policies contribute to strengthening the effectiveness of internal audit in preventing and detecting fraud.

While this research demonstrates the important role of internal audit in fraud risk prevention, the generalizability of the results is limited because most studies focus on specific regional or institutional contexts. Furthermore, variations in the implementation of internal audit policies and resources across regions may influence the consistency of the results. Further research is needed to understand the broader dynamics and long-term effects of internal audit interventions in various public sector contexts. Future research should include comparative analyses across regions or countries to evaluate the diversity of internal audit practices and their effectiveness across contexts.

The study could also deepen the influence of information technology and whistleblowing systems on fraud prevention, as well as further explore the role of leadership and organizational culture in supporting the internal audit function. Furthermore, longitudinal analysis is needed to observe changes and trends in internal audit effectiveness over the long term.

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