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FRAUD PREVENTION IN PUBLIC SECTOR ORGANIZATIONS: THE INFLUENCE OF INTERNAL CONTROL EFFECTIVENESS AND GOOD CORPORATE GOVERNANCE

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Abstrak

Kecurangan (fraud) masih menjadi salah satu tantangan utama yang dihadapi oleh organisasi sektor publik karena dapat menimbulkan kerugian keuangan serta menurunkan kepercayaan masyarakat terhadap lembaga pemerintahan. Penelitian ini bertujuan untuk menganalisis pengaruh efektivitas pengendalian internal dan Good Corporate Governance (GCG) terhadap pencegahan fraud pada Dinas Pemadam Kebakaran dan Penanggulangan Bencana Kota Bandung.

Penelitian ini menggunakan pendekatan kuantitatif dengan metode deskriptif-asosiatif. Data dikumpulkan melalui kuesioner yang disebarkan kepada 60 responden yang dipilih menggunakan metode purposive sampling. Analisis data dilakukan dengan menggunakan regresi linear berganda dengan bantuan perangkat lunak SPSS.

Hasil penelitian menunjukkan bahwa efektivitas pengendalian internal dan Good Corporate Governance berpengaruh positif dan signifikan terhadap pencegahan fraud, baik secara parsial maupun simultan. Hasil penelitian juga menunjukkan bahwa Good Corporate Governance memiliki pengaruh yang lebih dominan dibandingkan efektivitas pengendalian internal dalam

meningkatkan pencegahan fraud. Selain itu, kedua variabel tersebut mampu menjelaskan proporsi yang cukup besar terhadap praktik pencegahan fraud dalam organisasi.

Temuan penelitian ini menegaskan pentingnya memperkuat sistem pengendalian internal dan menerapkan praktik tata kelola yang baik untuk mendukung transparansi, akuntabilitas, dan integritas dalam organisasi sektor publik.

Kata kunci: Pencegahan Fraud, Efektivitas Pengendalian Internal, Good Corporate Governance

Abstract

Fraud remains one of the major challenges faced by public sector organizations, as it can cause financial losses and reduce public trust in government institutions. This study aims to analyze the influence of internal control effectiveness and Good Corporate Governance (GCG) on fraud prevention at the Bandung Fire and Disaster Management Agency. The research employed a quantitative approach with a descriptive-associative method. Data were collected through questionnaires distributed to 60 respondents selected using purposive sampling. Data analysis was conducted using multiple linear regression with SPSS. The results indicate that internal control effectiveness and Good Corporate Governance have a positive and significant effect on fraud prevention, both partially and simultaneously. The findings also reveal that Good Corporate Governance has a more dominant influence than internal control effectiveness in enhancing fraud prevention. Furthermore, both variables explain a substantial proportion of fraud prevention practices within the organization. These findings highlight the importance of strengthening internal control systems and implementing sound governance practices to support transparency, accountability, and integrity in public sector organizations.

Keywords: Fraud Prevention, Internal Control Effectiveness, Good Corporate Governance

INTRODUCTION

Fraud remains one of the major challenges faced by public sector organizations worldwide. Fraudulent practices not only result in financial losses but also undermine public trust in government institutions. According to the Association of Certified Fraud Examiners (ACFE), fraud cases continue to be prevalent in government agencies and public sector organizations, particularly in the forms of corruption, asset misappropriation, and financial statement manipulation. This

condition highlights the importance of fraud prevention efforts in promoting transparent, accountable, and integrity-based governance.

In Indonesia, fraud cases within government institutions remain a persistent issue, particularly in budget management and public procurement activities. Several cases involving the procurement of fire-fighting vehicles in various regions have revealed instances of price mark-ups, abuse of authority, and violations of procurement procedures, resulting in substantial financial losses to the state. Furthermore, irregularities in the management of operational funds and government assets indicate that public sector organizations continue to face challenges in establishing effective internal control systems and sound governance practices.

Previous studies have identified internal control effectiveness as one of the key mechanisms for preventing fraud. An effective internal control system can reduce opportunities for misconduct through adequate supervision, clear segregation of duties, and continuous monitoring processes. Several studies have reported that internal control has a positive effect on fraud prevention because it minimizes system weaknesses that may be exploited by perpetrators of fraud (Ayem & Kusumasari, 2020; Novyarni et al., 2023). However, the effectiveness of internal control depends not only on the existence of formal procedures but also on the level of compliance and the consistency of their implementation within organizational operations.

In addition to internal control, the implementation of Good Corporate Governance (GCG) is also considered a crucial factor in fraud prevention. The principles of GCG, including transparency, accountability, responsibility, independence, and fairness, are believed to foster an organizational environment that promotes integrity and reduces opportunities for the abuse of authority (Abdurrahman, 2021). Previous research has demonstrated that the effective implementation of GCG contributes to improved organizational management quality and strengthens monitoring mechanisms, thereby mitigating fraud risk (Rahayu & Putra, 2022).

Despite extensive research on fraud prevention, previous findings regarding the effectiveness of internal control and the implementation of GCG remain inconclusive, particularly within public sector organizations. Most prior studies have focused on local governments in general, state-owned enterprises, or private sector organizations. Research examining the simultaneous influence of both variables in public service institutions characterized by high operational risks, such as the Fire and Disaster Management Agency (Diskar PB), remains relatively limited.

This limitation forms the basis for the scientific novelty of the present study. Unlike previous studies, this research not only investigates the partial and simultaneous effects of internal control effectiveness and Good Corporate Governance on fraud prevention but also focuses on a public sector organization with unique characteristics related to resource management, procurement activities, and emergency services. Therefore, this study is expected to provide empirical evidence regarding the importance of synergy between internal control systems and governance practices in supporting fraud prevention efforts within public service institutions.

Based on Agency Theory, conflicts of interest between principals and agents may create opportunities for fraudulent behavior when adequate control and governance mechanisms are absent. Accordingly, this study proposes the following hypotheses: (1) internal control effectiveness positively influences fraud prevention; (2) Good Corporate Governance positively influences fraud prevention; and (3) internal control effectiveness and Good Corporate Governance simultaneously influence fraud prevention in public sector organizations.

Therefore, the objective of this study is to analyze the influence of internal control effectiveness and the implementation of Good Corporate Governance on fraud prevention at the Bandung Fire and Disaster Management Agency, both partially and simultaneously..

RESEARCH METHOD

This study employed a quantitative approach using a descriptive-associative research method to examine the influence of internal control effectiveness and the implementation of Good Corporate Governance (GCG) on fraud prevention. The research was conducted at the Bandung Fire and Disaster Management Agency (Diskar PB), a public sector institution that plays a strategic role in the management of public resources and emergency services.

The study utilized primary data collected through the distribution of questionnaires to respondents. The population consisted of 368 employees of the Bandung Fire and Disaster Management Agency. A purposive sampling technique was applied by selecting respondents who possessed relevant knowledge and experience regarding internal control systems and the implementation of Good Corporate Governance, as well as those holding positions related to the research topic. Based on these criteria, a total of 60 respondents were selected as the research sample.

The majority of respondents were male (77%), while female respondents accounted for 23% of the sample. In terms of educational background, most respondents held a bachelor's degree (68%), followed by a master's degree (20%), senior high school education (8%), and diploma qualifications (3%). Furthermore, 40% of the respondents had more than ten years of work experience. These characteristics indicate that the respondents possessed sufficient knowledge and experience to assess internal control effectiveness, organizational governance practices, and fraud prevention efforts.

The research instrument consisted of a structured questionnaire using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Internal control effectiveness was measured based on the five components of the COSO Internal Control Framework, namely control environment, risk assessment, control activities, information and communication, and monitoring activities. The implementation of Good Corporate Governance was measured using the principles of transparency, accountability, responsibility, independence, and fairness. Meanwhile, fraud prevention was measured using indicators derived from the Indonesian Public Accountant Professional Standards (SPAP), including the prevention of asset misappropriation, data falsification, misrepresentation, and inappropriate application of accounting principles.

Prior to hypothesis testing, the quality of the research instrument was assessed using Pearson Product-Moment validity testing and Cronbach's Alpha reliability testing. Data processing was conducted using the Statistical Package for the Social Sciences (SPSS). Questionnaire responses measured on an ordinal scale were transformed into interval data using the Method of Successive Intervals (MSI) before performing parametric statistical analysis.

Data analysis was carried out in several stages. First, descriptive statistical analysis was employed to describe the characteristics of the data based on minimum values, maximum values, means, and standard deviations. Second, classical assumption tests, including normality, multicollinearity, and heteroscedasticity tests, were conducted to ensure the suitability of the regression model. Third, the research hypotheses were tested using multiple linear regression analysis based on the following model:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

Where Y represents fraud prevention, X_1 represents internal control effectiveness, X_2 represents the implementation of Good Corporate Governance, β_0 denotes the constant term, β_1 and β_2 are the regression coefficients, and ε represents the error term. Partial effects of the

independent variables were examined using t-tests, while the simultaneous effect of the independent variables on fraud prevention was evaluated using the F-test. In addition, the coefficient of determination (R^2) was employed to assess the explanatory power of the regression model. A significance level of 5% was applied throughout the analysis.

Results and Discussion

Descriptive Statistics

Descriptive statistics were employed to provide an overview of the characteristics of the research variables, namely internal control effectiveness, Good Corporate Governance (GCG), and fraud prevention. The results of the descriptive statistical analysis are presented in Table 1.

Table 1. Descriptive Statistics

Variables	N	Minimum	Maximum	Mean	Std. Deviation
Internal Control Effectiveness	60	12	37	20,72	6,047
Good Corporate Governance	60	12	32	22,62	6,141
Fraud Prevention	60	12	34	21,97	5,779

Sumber data: diolah oleh penulis 2025 (menggunakan SPSS).

The descriptive statistics indicate that all research variables exhibit relatively high mean values. Good Corporate Governance recorded the highest mean score among the variables, suggesting that respondents perceived the implementation of governance principles within the Bandung Fire and Disaster Management Agency to be relatively effective. Furthermore, the relatively high mean value of the fraud prevention variable reflects respondents' positive perceptions regarding the organization's efforts to prevent fraudulent activities. The standard deviation values for all variables indicate an acceptable level of variability in respondents' responses, suggesting that the data are sufficiently representative for subsequent analyses.

Prior to hypothesis testing, the research instrument was assessed for validity and reliability. The results showed that all measurement items were valid, as their correlation coefficients exceeded the required critical value. In addition, the instrument demonstrated satisfactory reliability, with Cronbach's Alpha values exceeding the recommended threshold for all variables. Specifically, the Cronbach's Alpha values were 0.852 for Internal Control Effectiveness, 0.854 for Good Corporate Governance, and 0.823 for Fraud Prevention, indicating a high level of internal consistency.

Furthermore, the results of the classical assumption tests confirmed that the regression model satisfied the assumptions of normality, multicollinearity, and heteroscedasticity. Therefore, the model was considered appropriate for subsequent hypothesis testing using multiple linear regression analysis.

Regression Results

Prior to hypothesis testing, the research instrument was evaluated to ensure its validity and reliability. The results indicated that all measurement items had correlation coefficients exceeding the required critical value, confirming that all questionnaire items were valid. In addition, the instrument demonstrated satisfactory reliability, with Cronbach's Alpha values of 0.852 for Internal Control Effectiveness, 0.854 for Good Corporate Governance, and 0.823 for Fraud Prevention. Since all values exceeded the recommended threshold of 0.70, the research instrument was considered reliable.

Subsequently, classical assumption tests were conducted to assess the suitability of the regression model. The results indicated that the model satisfied the normality assumption, with a significance value of 0.074, which exceeded the threshold of 0.05. Furthermore, no multicollinearity problem was detected, as all independent variables exhibited a tolerance value of 0.343 and a Variance Inflation Factor (VIF) value of 2.913, both of which were within the acceptable range. The heteroscedasticity test also produced significance values greater than 0.05, indicating the absence of heteroscedasticity. Therefore, the regression model was deemed appropriate for hypothesis testing. The results of the multiple linear regression analysis are presented in Table 2.

Table 2. Regression Analysis Results

Variables	Coefficient	t-value	Sig.
Constant	3.334	-	-
Internal Control Effectiveness	0.123	1.127	0.035
Good Corporate Governance	0.711	0.822	0.000
R^2	0.745		
Adjusted R^2	0.736		
F Significance	0.001		

Source: Processed by the authors using SPSS (2025).

Based on the regression analysis, the following equation was obtained:

$$Y = 3.334 + 0.123X_1 + 0.711X_2 + \varepsilon$$

The regression equation indicates that both Internal Control Effectiveness and Good Corporate Governance have a positive influence on Fraud Prevention. The regression coefficient of 0.123 for Internal Control Effectiveness suggests that an increase in the effectiveness of internal controls is associated with an improvement in fraud prevention, assuming that other variables remain constant. Similarly, the regression coefficient of 0.711 for Good Corporate Governance indicates that enhanced implementation of governance principles contributes positively to fraud prevention.

The results of the partial hypothesis tests reveal that Internal Control Effectiveness has a significant effect on Fraud Prevention, as evidenced by a significance value of 0.035, which is below the 0.05 threshold. Therefore, the first hypothesis, which posits that Internal Control Effectiveness positively influences Fraud Prevention, is supported. Likewise, Good Corporate Governance was found to have a significant effect on Fraud Prevention, with a significance value of 0.000. Consequently, the second hypothesis, which proposes that Good Corporate Governance positively influences Fraud Prevention, is also supported.

Furthermore, the simultaneous testing results indicate that the regression model is statistically significant, as reflected by an F-significance value of 0.001. This finding suggests that Internal Control Effectiveness and Good Corporate Governance jointly influence Fraud Prevention. The coefficient of determination (R^2) of 0.745 indicates that 74.5% of the variation in Fraud Prevention can be explained by the two independent variables, while the remaining 25.5% is attributable to other factors not included in the research model. These findings highlight the important role of Internal Control Effectiveness and Good Corporate Governance in supporting fraud prevention efforts within public sector organizations.

Effect of Internal Control Effectiveness on Fraud Prevention

The findings indicate that Internal Control Effectiveness has a positive and significant influence on Fraud Prevention. This result suggests that the more effective the internal control system implemented within an organization, the greater its ability to prevent fraudulent activities. An effective internal control system enables organizations to identify potential risks, strengthen monitoring mechanisms, and ensure compliance with established policies and procedures.

From the perspective of Agency Theory, internal control serves as a monitoring mechanism that helps reduce conflicts of interest between principals and agents. The existence of an adequate control system minimizes opportunities for abuse of authority and opportunistic behavior that may lead to fraudulent activities. Within the Bandung Fire and Disaster Management Agency, the effectiveness of internal control is reflected in the clear segregation of duties, continuous supervision, and periodic evaluation of operational activities. These practices enable the organization to detect and prevent potential irregularities more effectively.

The findings of this study are consistent with those reported by Fauziah and Pohan (2024) and Damayanti and Primastiwi (2021), who found that internal control effectiveness plays a significant role in enhancing fraud prevention. These results suggest that strengthening internal control systems represents one of the most important strategies that public sector organizations can adopt to reduce the risk of fraud.

Effect of Good Corporate Governance on Fraud Prevention

This study also demonstrates that Good Corporate Governance has a positive and significant effect on Fraud Prevention. The findings indicate that the implementation of sound governance principles contributes to the development of a more transparent, accountable, and responsible organizational environment, thereby reducing opportunities for fraudulent behavior.

Within the context of public sector organizations, the principle of transparency allows information related to financial management and organizational activities to be accessible and subject to stakeholder oversight. Meanwhile, accountability ensures that decisions and actions undertaken by employees can be justified and evaluated. These conditions indirectly promote organizational integrity and reduce opportunities for the abuse of authority.

The findings support Agency Theory, which argues that effective governance mechanisms help reduce information asymmetry between principals and agents. Through the implementation of transparency, accountability, responsibility, independence, and fairness, organizations can establish more effective monitoring mechanisms to prevent opportunistic behavior. The results are also consistent with previous studies conducted by Rahayu and Putra (2022), Novyarni et al. (2023), Fauziah and Pohan (2024), and Damayanti and Primastiwi (2021), all of which concluded that Good Corporate Governance contributes positively to fraud prevention.

Simultaneous Effect of Internal Control Effectiveness and Good Corporate Governance on Fraud Prevention

The results further reveal that Internal Control Effectiveness and Good Corporate Governance simultaneously exert a significant influence on Fraud Prevention. This finding suggests that fraud prevention efforts should not rely on a single control mechanism but rather require a combination of complementary monitoring and governance mechanisms.

Internal control effectiveness contributes to regulating organizational activities through appropriate procedures and monitoring systems, whereas Good Corporate Governance provides a governance framework that emphasizes transparency, accountability, and responsibility. The integration of these two mechanisms creates a stronger control environment, thereby reducing opportunities for fraud more effectively.

From the perspective of Agency Theory, the synergy between internal control and Good Corporate Governance helps reduce information asymmetry and limit opportunistic behavior that may be detrimental to the organization. Therefore, public sector organizations should strengthen both aspects simultaneously to ensure the effectiveness of fraud prevention systems.

The findings of this study support the results reported by Novyarni et al. (2023) and Damayanti and Primastiwi (2021), who identified internal control and Good Corporate Governance as critical factors in enhancing fraud prevention effectiveness. Consequently, improving the quality of internal control systems alongside the implementation of sound governance practices can make a substantial contribution to the development of public sector organizations that are transparent, accountable, and free from fraudulent practices.

CONCLUSION

This study aimed to examine the influence of Internal Control Effectiveness and Good Corporate Governance on Fraud Prevention at the Bandung Fire and Disaster Management Agency. The findings demonstrate that Internal Control Effectiveness plays a crucial role in enhancing fraud prevention by strengthening monitoring mechanisms, controlling organizational activities, and ensuring compliance with established procedures. Effective internal controls reduce opportunities for the abuse of authority and various forms of fraudulent behavior within the organization.

The study also reveals that Good Corporate Governance significantly contributes to fraud prevention. The implementation of governance principles, including transparency, accountability, responsibility, independence, and fairness, fosters a more transparent and accountable organizational environment, thereby minimizing the risk of fraud. These findings suggest that sound governance practices are essential for promoting a culture of integrity within public sector organizations.

Furthermore, Internal Control Effectiveness and Good Corporate Governance jointly support fraud prevention efforts. The results indicate that effective fraud prevention cannot rely solely on a single control mechanism but requires a synergistic relationship between robust internal control systems and sound governance practices. The integration of these elements strengthens organizational oversight and enhances accountability in the delivery of public services.

Future research is encouraged to expand the scope of investigation to other government institutions and public sector organizations. In addition, future studies may incorporate other factors that potentially influence fraud prevention, such as organizational culture, human resource competence, whistleblowing systems, and organizational commitment. Such efforts would contribute to a more comprehensive understanding of the determinants of fraud prevention in public sector organizations.

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