The Effect Of Audit Quality And Whistleblowing System On Fraud Prevention

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Abstract

The existence of fraud cases at this time must be taken more seriously even though fraud cannot be completely eradicated, but this can be reduced by taking precautions. Tightening the auditors so that the company / agency changes and the quality of the audit produces maximum results and also the implementation of the Whistleblowing System are some of the ways taken to prevent fraud. This study aims to test and analyze the audit quality and whistleblowing system at the Inspectorate of Palopo City in preventing fraud. This study uses causality-based quantitative methodology through distributing questionnaires. In this study, the population is employees who work at the Inspectorate of Palopo City while the sampling technique is saturated sampling (census) which means sampling that utilizes the entire population. The results of this study indicate that audit quality has a positive and significant effect on fraud prevention where preventing fraud with audit quality is by conducting regular audits and evaluations, and the whistleblowing system has a positive and significant effect on fraud prevention where preventing fraud with a whistleblowing system makes the whistleblowing system indirectly a form of supervision at the Inspectorate of Palopo city.

Keywords: Audit Quality; Whistleblowing System; Fraud Prevention

1. Introduction

The government system will be disrupted if fraud is allowed to continue without taking any stepsor precautions to stop or prevent fraud. Pressure, opportunity and rationalization are the concepts of the fraud triangle which are factors that trigger fraud [1]. In SAS No.99 proposed by [2] define fraud as an act that causes financial statements to contain material misstatements with an element of intent. Because of the opportunity, people who commit fraud only do so for their own interests or group interests. Public trust in the performance of local governments has declined due to fraud by employees of local government agencies [3]. Fraudulent actions can include misuse of assetsin the form of cash, misuse of non-cash assets, namely using government facilities for personal gain, giving bribes, falsifying documents, namely making financial reports that deviate from the initial financial statements, abuse of authority, corruption and practices that violate ethics and thelaw [4]. Because of the many acts of fraud, the topic of fraud is very interesting to be used as research material, especially in terms of prevention.

The Inspectorate of Palopo City is the place where this research was conducted, where as an internal government auditor, the Inspectorate is also referred to as the Government Internal Supervisory Apparatus, or APIP which has the responsibility as the main organization in government to prevent fraud, especially in the Inspectorate itself to increase public trust again. One of the fraud phenomena in the city of Palopo is that in 2022 four PKBM heads were named as suspects for using BOP funds not in accordance with technical instructions. Where in this case the Palopo Inspectorate took an expert in auditing the calculation of state losses with a total loss of Rp 889,790,995.00 [5]. The existence of this fraud case must be taken moreseriously even though fraud cannot be completely eradicated, but this can be reduced by taking precautions. Tightening the auditors so that the company/agency changes and the quality of the audit produces maximum results and also the implementation of the whistleblowing System are some of the ways taken to prevent fraud [6].

Audit quality is the opportunity to find and detect problems in the company's financial statements, whether it is a material problem [6]. The inspectorate has an active role as an internalauditor in carrying out audit quality in government. An audit is said to be of quality if the auditor meets the requirements of auditing standards, according to the Public Accountant Professional Standards (SPAP) regulations. Auditors must be professional in carrying out their duties to protect the caliber of audit performance and audit results from fraud in financial statements [7]. According to the findings [8] in his research, fraud prevention is significantly influenced by audit quality. However, research findings [1] are different from previous research, which shows that audit quality does not have a significant impact on preventing fraud.

Apart from audit quality, the whistleblowong system also plays a role in fraud prevention. The whistleblowing system is implemented in an effort to reduce fraud cases. This system is expected to be a useful instrument in reducing fraud in government agencies. Public concern for whistleblowers is very effective in revealing fraud cases that occur [9] said the Whistleblowing System is to maintain the principles of good governance and prevent fraud andabnormal behavior with components of a working internal control system.

According to [10] whistleblowing is defined as the submission of information or news by employees of a company, agency, or other external parties of an agency/organization, where the information is related to abnormal or unlawful behavior, committed by someone. Someone who does this is often called a whistleblower. Currently, the Palopo inspectorate has used a whistleblowing system to reduce fraud, but the fact is that fraud continues to increase in number. This is reinforced by research that says there are still irregularities in the use of the whistleblowing system to reduce fraud. One of them can be seen in research [11] which says that the implementation of the Whistleblowing System has not been able to reduce the number of frauds every year. In contrast to research [12] which emphasizes that fraud can be prevented directly through the whistleblowing system. Therefore, the more effective its use, the better fraud prevention can be done.

Based on the description above, it can be seen that the audit quality and whistleblowing system infraud prevention still need more thorough research to prevent fraud by the Palopo City Inspectorate agency. This study aims to determine whether the quality of audits carried out by government agencies (Inspectorate) can improve prospects in fraud prevention and whether the implementation of a whistleblowing system (WBS) in a government agency (Inspectorate) can improve the ability to prevent fraud.

2. Methodology

This research uses a quantitative methodology with a causality approach through distributing questionnaires to respondents measured by each item scored on a Likert scale where each statement is scored from 1 (one) to 5 (five). Written statements regarding all variables, including the dependent variable Fraud Prevention and the independent variables Audit Quality and Whistleblowing System, will be given as part of the questionnaire. In this study, the population is employees who work at the Inspectorate of Palopo City while The sampling technique is saturated sampling . According to [13] this method is a sampling strategy that utilizes the entire population . This method is used because the population at the Inspectorate office is less than 100 people. This study all data were processed and tested with SPSS 26. Using descriptive statistical analysis, validity test, reliability test, classical assumption test, multiple linear regression test, coefficient of determination test, f test, and t test.

3. Result and Discussion

3.1. Result

The number of samples in the study amounted to 43 respondents. Of the 43 questionnaires, in this study, 43 (100%) questionnaires were used. Due to the fact that every questionnaire was returned and none was missed. The following is a table of descriptive statistics on several variable results calculated using the SPSS 26 program.

Table 1. Descriptive Statistical Analysis Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
Audit Quality	43	39.00	50.00	44.6977	3.16630
Whistleblowing System	43	27.00	35.00	30.6977	2.41557
Fraud Prevention	43	25.00	35.00	29.6744	2.87618
Valid N (listwise)	43				

Source: IBM SPSS 26 output, 2023

Based on table 1, the general description of the research findings is. First, the minimum score is 39 and the maximum score is 50 for audit quality data. The standard deviation is 3.16630 and the mean score is 44.6977. The sizable standard deviation indicates that the value of variable X1 varies significantly between the lowest and highest values. Second, the data from the whistleblowing system has a minimum score of 27 to a maximum of 35. The standard deviation is 2.41557 and the average score is 30.6977. The large enough standard deviation indicates that the value of variable X2 varies significantly between the lowest and highest values. Third, the minimum score is 25 and the maximum score is 35 for the fraud prevention variable (Y). The standard deviation is 2.87618 and the average score is 29.6744. The large enough standard deviation indicates that there is variation between the highest and lowest values in variable Y.

The validity test is the first step in reliability testing, if an item is found to be invalid, reliability testing cannot be continued, but on the other hand, if the item is found to be valid, the reliability test can be carried out together [8]. The table below displays the complete reliability test results:

Table 2. Reliability Test Results

Variables	Cronbach Alpha	Description
Audit Quality	0,822	Reliable
Whistleblowing System	0,756	Reliable
Fraud Prevention	0,806	Reliable

Source: Primary data processed (2023)

Table 2 shows that each variable included in the study has an Alpha value between 0.70 - 0.80. This shows that all research variables are reliable, making all statement items reliable and trustworthy so that they are suitable for use in further research.

The normality test evaluates the data to determine whether it is normal or not. The following tableshows the results of the normality test using the Shapiro-Wilk analysis test:

Table 3. Normality Test Results

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Audit Quality	.101	43	.200*	.960	43	.134
Whistleblowing System	.102	43	.200*	.949	43	.054
Fraud Prevention	.104	43	.200*	.959	43	.133

*. This is a lower bound of the true significance.
a. Lilliefors Significance Correction

Source: IBM SPSS 26 output, 2023

Table 3 shows that the data is normally distributed because all variables have a residual variable value of Asymp.Sig (2-tailed) greater than 0.05 or 5%. The results obtained by this examiner show that the data is normally distributed, with an audit quality value of Asymp.Sis (2-tailed) of 0.134>0.05, a Whistleblowing System variable of 0.054> 0.05, and a fraud prevention variable of 0.133>0.05, hence, indicating that it is normally distributed.

Table 4. Regression Analysis Results

Model	Unstandardized Coefficients	
	B	Std. Error
(Constant)	1.459	6.198
Audit Quality	.248	.119
Whistleblowing System	.558	.156

Source: IBM SPSS 26 output, 2023

Based on table 4 above, the multiple linear regression equation is obtained as follows:

PF = a + β1KA + β2WBS + e

PF = 1.459 + 0.248KA + 0.558WBS + e

Description:

PF = Fraud Prevention (Y)

A = Constant of Regression Equation

β1 = Regression coefficient of variable X1

β2 = Regression coefficient of variable X2

KA = Audit Quality (X1)

WBS = Whistleblowing System (X2)

The multiple linear regression equation presented above can be interpreted as follows:

- The fraud prevention variable has not been influenced by the audit quality variable (X1) and the whistleblowing system variable (X2) so that the constant value (a) is conditioned at1.459.
- There is a positive correlation between the audit quality coefficient value of 0.248 and fraud prevention (Y). This shows that if the other independent variables remain constant, the fraud prevention variable is 0.248 for each one unit increase in audit quality.
- The coefficient value of the whistleblowing system of 0.558 shows a good positive impacton fraud prevention (Y). This shows that if the other independent variables remain constant, the fraud prevention variable increases by 0.558 every one unit increase in the whistleblowing system.

The purpose of partial regression testing, which is often referred to as the t test, is to evaluate the effect of the independent variable on the dependent variable. Comparison of the variable probability value (p-value) with the selected significance of 0.05 can be used to determine the effect of the independent variable on the dependent variable. A p-value of less than 0.05 indicates that the independent variable has a significant effect on the dependent variable.

Table 5. Partial Test (t test)

Model	Coefficients[a] Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
(Constant)	1.459	6.198		.235	.815
Audit Quality	.248	.119	.273	2.089	.043
Whistleblowing System	.558	.156	.468	3.578	.001
a. Dependent Variable: Fraud Prevention					

Source: IBM SPSS 26 output, 2023

In the t test, variable X affects variable Y if the sign value <0.05 or the tcount> t table.

T table = t (a/2: n-k-1)

= t (0,025: 43-2-1)

= t (0,025: 40)

= 2.02108

Table 5 presents the findings of the partial test using the t test between the independent and dependent variables. The t test is used to compare the probability value of the X1 audit quality variable, which is 0.043 <0.05 with the calculated t value of 2.089> 2.02108. Thus it can be said that H1 is accepted, which shows that the X1 Audit Quality variable affects the Y Fraud Preventionvariable. Meanwhile, in the whistleblowing system variable, the probability value is 0.001 <0.05 with a t value of 3.578> 2.02108. Thus it can be said that H2 is accepted, this shows that the variable X2 Whistleblowing System has an effect on variable Y Fraud Prevention.

Table 6. F Test Results

ANOVA[a]	Sum of Squares	df	Mean Square	F	Sig.
Regression	124.596	2	62.298	11.182	.000[b]
Residuals	222.846	40	5.571		
Total	347.442	42			

a. Dependent Variable: Fraud Prevention
b. Predictors: (Constant), Wistleblowing System, Audit Quality

Source: IBM SPSS 26 output, 2023

Based on table 6 shows that the F-count value is 11.182 and the significant F-table value is 0.05 with the formula, namely F-table = F (k; n-k) = F (2; 43-2) = F (2; 41) so that the F-table becomes 3.23. The results obtained are F-count> F-table (11,182> 3.23) with a significance of 0.000 <0.05. So that in the audit quality variable and the whistleblowing system there is a significant influence on fraud prevention at the Inspectorate of Palopo City.

Audit quality and whistleblowing system at the Inspectorate of Palopo City which are independentvariables are tested using the coefficient of determination (R^2) test.

Table 7. Determination Coefficient Test

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.599[a]	.359	.327	2.36033

a. Predictors: (Constant), Whistleblowing System, Audit Quality

Source: IBM SPSS 26 output, 2023

The adjusted r square coefficient value as shown in table 6 is 0.327 or 32.7%. Thus it can be saidthat the audit quality and whistleblowing system have an influence of 32.7% on the dependent variable, namely fraud prevention (Y). Meanwhile, the variables not included in the study have animpact on the remaining 67.3%.

In Table 7, the correlation coefficient (R) value of 0.599 indicates a significant correlation between the independent and dependent variables because the correlation coefficient value is greater than 0.5.

3.2. Discussion

The Effect of Audit Quality on Fraud Prevention

Audit quality has a significant effect on fraud prevention at the Inspectorate of Palopo city. This means that the higher the level of audit quality that fraud prevention is also getting better. These results explain that if audit quality affects fraud prevention. Preventing fraud with audit quality isby conducting regular audits and evaluations. Audit quality is influenced by a number of elements, including independence, experience, due professional care, and accountability. By considering these elements, the Inspectorate improves the quality of its auditors and reduces the possibility ofpotentially harmful fraud irregularities.

Attribution theory can be applied in the context of audit quality to help prevent fraud. Attributiontheory is concerned with how individuals explain the causes of behaviors and events.

In the context of audit quality and fraud prevention, auditors can use attribution theory to understand the factors that can affect audit effectiveness in preventing fraud. With good audit quality, auditors can use attribution theory to understand and identify potential causes of fraud risks. . For example, whetherthe risk is caused by internal control weaknesses, management motivation to create misleading financial statements, or other external factors. Auditors can use attribution theory to understand the motivations and intentions behind certain potentially fraudulent actions. Auditors can developtheir audit quality interpretive and analytical skills by understanding attribution theory. By recognizing patterns of behavior and attributing certain causes, auditors can become more effectivein identifying signs of fraud or manipulation.

There are several ways in which audit quality can help in preventing fraud, namely by a careful and precise audit can find discrepancies or irregularities in financial records, which can bea potential indication of fraud. Inspectorate auditors who are well informed are more likely to detect anomalies or unusual patterns that could indicate fraud . Evaluating and testing the effectiveness of internal control systems helps determine the extent to which inspectorate agencies have safeguards against potential fraud. Identifying weaknesses in internal controls allows for improvements that can prevent fraud . Good communication between auditors, management, andthe board of directors is important. Auditors should be able to clearly communicate findings and provide adequate recommendations to address potential fraud risks. Auditor independence and integrity are key elements in preventing fraud. Auditors must be able to carry out their duties without pressure or influence that can reduce audit quality. The result of the first hypothesis of thisstudy is that audit quality has a positive effect on fraud prevention at the Palopo City Inspectorate office. Thus, it can be concluded that Ha is accepted while Ho is rejected. This is in accordance with the findings of previous research by [14] [8] [15] shows that audit quality has a significant influence on fraud prevention.

The Effect of Whistleblowing System on Fraud Prevention

Whistleblowing system has a significant effect on fraud prevention. The results of this study provethat the implementation of the whistleblowing system at the Inspectorate of Palopo City is effectivein preventing fraud. Where there is a whistleblowing system, employees of the Inspectorate of Palopo city have the courage to prevent fraud by reporting it to interested parties who can handleit. The existence of reasons for fraud is considered an appropriate and common action because it has become the culture of government agencies, for this reason an adequate whistleblowing systemis needed to ensure that government officials do not commit fraud again and must also support theargument that fraud is an inappropriate and illegal act, thus making the whistleblowing system effective in preventing fraud.

Attribution theory can be applied in the context of a whistleblowing system to understand how attributions towards whistleblowers can affect the effectiveness of the system in preventing fraud. Attribution theory helps in understanding how attributions of causality to whistleblowing actions can influence the Inspectorate's response to reports. Whistleblowing systems can help in increasing control attributions, which is the belief that whistleblowers can provide reliable information and can control or reduce the risk of fraud. The whistleblowing system can be understood through the concept of attribution locus of control, which is the belief that whistleblowers have control or influence over the outcome of their reports in preventing fraud. Applying attribution theory in the whistleblowing system helps the Inspectorate to understand and manage perceptions of whistleblowers. This can increase the trust, accountability, and effectiveness of the system in preventing fraud and encourage a more ethical and transparent Inspectorate culture .

The Whistleblowing System acts as an early warning system. Employees who notice any fraudulent activity can report it immediately, thus preventing the problem from escalating . The existence of a whistleblowing system itself can act as a deterrent. Having a whsitleblowing system signals that the inspectorate takes ethics seriously. This, in turn, can influence the overall culture of the inspectorate, promoting integrity and preventing fraudulent behavior. Knowing that unethical behavior can be reported through a whistleblowing system can make potential fraudsters think twice before engaging in fraudulent activities. The presence of a whistleblowing system to report fraud is indirectly a form of supervision at the Inspectorate of Palopo city. Because with all employees using this whistleblowing system to report fraud, the impact is that they can supervise each other. The result of the second hypothesis of this study is that the whistleblowing system has a positive effect on fraud prevention at the Palopo City Inspectorate office. Thus, it can be concluded that Ha is accepted while Ho is rejected. This is in accordance with the findings of previous research by [16] [17] [12] shows that the whistleblowing system has an effect on fraud prevention.

4. Conclusion

The results of this study, it can be concluded that audit quality has a positive effect on fraud prevention at the Palopo City Inspectorate office. This means that the higher the level of audit quality that fraud prevention is also getting better. The results of the research on the whistleblowing system variable have a positive effect on fraud prevention at the Palopo City Inspectorate office. This is because the presence of a whistleblowing system to report fraud is indirectly a form of supervision at the Inspectorate of Palopo city. The findings in this study indicate that the possibility of fraud prevention increases along with the better audit quality and whistleblowing system.

Suggestions that can be conveyed are for the Inspectorate of Palopo City to focus more on the quality of its audits and the whistleblowing system. Because, these two variables have a significant effect on fraud prevention, according to research findings. Further researchers are advised to examine more variables and samples in order to expand and improve the accuracy of the researchconducted. This research can also be used as a reference source.

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