Internal auditors' quality as a mediation variable in fraud prevention in the government of Jambi Province

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Abstract

This study aims at examining and analyzing the effect of the government internal control system and the role of internal auditors directly and indirectly on fraud prevention through the quality of internal auditors. This study uses primary data obtained from questionnaires distributed to examiners in 11 districts/municipalities within the province and representatives of the Jambi Province Financial and Development Supervisory Agency. Sampling was carried out on the entire population, namely auditors with the functional auditor position, amounting to 272. The samples processed were 225 people. SEM-PLS has been employed as the main tool of analysis. The results showed that the government internal control system variable directly or indirectly affected fraud prevention. Meanwhile, the role of internal auditors does not directly affect fraud prevention. This variable affects fraud prevention through the mediating variable of the quality of the internal auditors as the quality of the internal auditors is said to be the full mediation.

Keywords: *Fraud, Government, Internal auditors*

JEL Classification: M42, M48

INTRODUCTION

The function of internal examination is to ensure the reliability of the information, conformity with policies, plans, procedures and laws and regulations, protection of assets, use of resources economically and efficiently, and achievement of objectives (Institute Internal Auditors (IIA), 2016). Internal control is the processes, policies, and procedures designed by management to ensure reliable financial reporting and financial reporting in accordance with the applicable accounting framework. Auditors need to consider assessing the severity of internal control weaknesses, including the vulnerability of assets or liabilities to loss or fraud (Tuanakotta, 2014). The Indonesian Government issued Government Regulation Number 60 of 2008 concerning Government Internal Control System (SPIP). This Government Regulation aims to provide adequate assurance on achieving organizational goals through effective and efficient activities, financial reporting reliability, safeguarding state assets, and compliance with laws and regulations.

Government Regulation number 60 of 2008 in article 48 explains that internal supervision is carried out by the Government Internal Supervisory Apparatus (APIP).

APIP conducts internal supervision through: (1) audit; (2) review; (3) evaluation; (4) monitoring; and (5) other supervisory activities. The government internal control apparatus, as referred to in Article 48 paragraph (1) consists of: (1) BPKP; (2) Inspectorate General or other names that functionally carry out internal control; (3) Provincial Inspectorate; and (4) District/municipality Inspectorate. Apparatus behavior must be maintained, and therefore it is necessary to formulate an APIP code of ethics, to maintain the quality of the results of audits conducted by government internal control officials in accordance with audit standards.

The ability of the Government Internal Control System (SPIP) to achieve the goals of an organization requires the role of an internal auditor. The main focus in the past, the role of the internal auditor, was as a watchdog in the company. Whereas now and in the future, the modern internal auditing process has shifted to become an internal consultant who provides input in the form of thoughts to improve the existing system and act as a catalyst. The function of the internal auditor as a watchdog makes its presence less favorable by other organizational units. The consultant function for internal auditors is a relatively new role. The consultant's role brings internal auditors to always increase their knowledge of the auditor profession and the business aspects to assist management in solving a problem. The ability to recommend solving a problem for the internal auditor can be obtained through years of experience in auditing various functions in the company (Srihadi, 2018).

The level of corruption in Indonesia is currently still very high; this can be seen from the Corruption Perspective Index (CPI) results in 2018. The country's score is 38, with a rating of 89. Procurement is one of the biggest sources of corruption in the public financial sector. The Indonesian public procurement system is widely believed to be the main source of budget leakage that allows corruption and collusion, which has contributed greatly to the deterioration of services for Indonesia's poor people (Tuanakotta, 2007).

Jambi Province consisting of nine districts and two cities. Based on the results of an audit conducted by the Indonesian Financial Audit Agency (BPK), representatives of Jambi Province obtained an opinion on the Financial Statements of the regency/city government in the Jambi Province for 2018 to obtain an unqualified opinion. Obtaining opinions in the 2018 fiscal year, all districts and cities in Jambi Province obtained unqualified opinions. The Audit Results Report shows that evidence of the performance of Jambi Province is getting better and shows that there is an opinion achievement in financial statements. The achievement of this opinion cannot be separated from the role of an internal auditor in resolving financial system issues and supervision. The role of internal auditors has now shifted from being a watchdog to a catalyst and consultant role. Pickett (2010) states that there is a shift in the role of the old auditor into a new dimension.

Based on the Audit Results Report (LHP), Jambi province financial audit agency has shown the acquisition of good opinions. For the 2018 financial reports, all districts/cities received unqualified opinions. The increase in the acquisition of unqualified opinion from the Financial Audit Agency (BPK) does not guarantee that fraud in the regional government does not occur, which eventually becomes an act of corruption. Some of the problems are related to conditions in Jambi Province; namely, there are still many corruption cases in government and non-government (Gabrillin, 2018).

In 2016 each agency must assess the maturity of each Government Internal Control System (SPIP). The Financial and Development Supervisory Agency (BPKP)

has provided Regulation of the Head of BPKP Number 4 of 2016 concerning assessment guidelines and strategies for increasing the maturity of the Government Internal Control System (SPIP). The target that must be achieved is that in 2019, the Government Internal Control System (SPIP) reaches level 3 on a scale of 1-5 in 2019.

Internal Audit Capability Model (IACM) is a framework that describes the basic things needed to realize effective internal public sector supervision. The IACM matrix has level 1 to level 5. Level 1 (Initial), level 2 (Infrastructure), level 3 (Integrated), level 4 (Managed), level 5 (Optimizing). Each level has 6 elements, namely the role of services (services and role of internal audit), human resource management (people management), performance management and accountability, culture, and organizational relations, and governance structures.

The research on the effect of internal control on fraud prevention found that different results, control environment, control activities, monitoring, and information communication did not significantly affect fraud prevention. In contrast, risk assessment and information technology affected fraud prevention. This study further finds that poor background checks, monitoring, and inaccurate records are some of the main challenges facing internal control in the government sector (Oduro, Marfo & Cromwell, 2018). The results of the study state the importance of internal audits in detecting accounting fraud (Drogalas et al., 2017). Strengthening internal control will minimize fraud (Agwor & Akani, 2017).

Research on the role of internal auditors has been conducted by Rahayu (2018), examining the role of auditors in the form of qualitative, quantitative research. Leading authors include Husni (2019), which examines soft and hard control, while Firmansyah & Ahmad (2019) examine the role of internal audit on fraud. Rahayu et al. (2018) examine the changing roles of the auditors in recent times. However, Inapty & Martiningsih (2016) examined the role of internal audits on information quality.

Based on the BPK Audit Results Report (LHP) for semester 1 of 2019, there were 7236 findings or 48%. The results of the LHP show that the Government Internal Control System (SPIP) has not been implemented effectively in the government. The role of APIP is still lacking in improving the quality of governance and the weak application of the Government Internal Control System (SPIP) in government circles. The maturity value of the Government Internal Control System (SPIP) and the results of quality assurance for the improvement of the APIP capability obtained by the District / City and Jambi Province until December 2019 are still at number 2.

METHODS

The population of this study includes all auditors in the inspectorate and BPKP, namely auditors with the Functional Auditor Position (JFA). A total of 272 people were sampled, with 225 people processed.

This study uses primary data by distributing questionnaires obtained directly from inspectors in 9 districts and 2 cities in Jambi Province and the Financial and Development Supervisory Agency (BPKP) representatives of Jambi Province. This study used a questionnaire with a 7-point numerical scale.

The test tool used in this study is Structural Equation Modeling (SEM) using the SEM-PLS (full meaning) program. The exogenous variables used in this study are the Government Internal Control System (SPIP) and the role of internal auditors with fraud prevention as an endogenous variable, and the quality of internal auditors as a mediating variable.

This study uses formative indicators for X1 and Y2 and reflective indicators for variables X2 and Y1. The Government Internal Control System (SPIP) variable uses five indicators in accordance with Government Regulation No. 60 of 2008, such as control environment, risk assessment, control activities, information and communication, and monitoring. The role of internal auditors uses new dimension changes according to Pickett (2010), which are soft controls, self-assessment, risk, preventive, business knowledge, audit strategy, and value. Auditor quality uses the Internal Audit Capability Model (IACM) with service role indicators (services) and the role of internal audit, human resource management, professional practices, performance management and accountability, organizational relationships, and culture and governance structures. Fraud prevention uses fraud diamonds, such as incentives, opportunities, rationalizations, and capabilities.

RESULTS AND DISCUSSION

Evaluation of measurement model (outer model)

This study uses formative indicators for the government internal control system (X1) and fraud prevention (Y2). Indicator weights are used to evaluate formative constructs by evaluating indicator reliability through significant weight (p-value) (Ghozali & Latan, 2014). There are three criteria for assessing the outer model in the reflective model: Convergent Validity, Discriminant Validity, and Composite Reliability. Convergent validity can be seen from the loading factor> 0.7 and the acceptable Average Extracted (AVE) value is > 0.5.
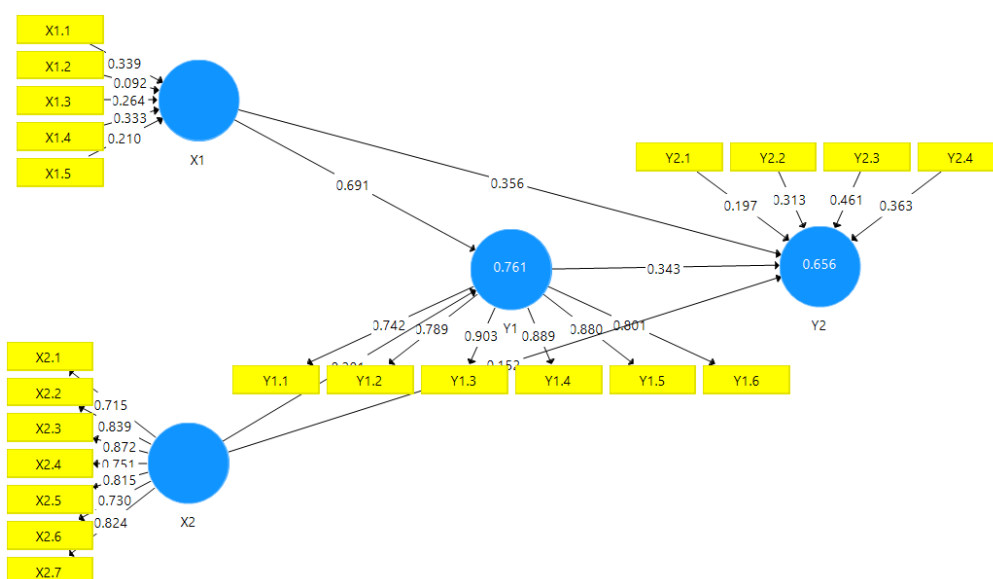

Figure 1. Loading factor value

The AVE, Composite Reliability, and Cronbach's alpha values can be seen in Table 1. A model has a good discriminant validity if each cross-loading value of a latent variable has the greatest value compared to other cross-loading values for other latent variables. This research is valid because it has the highest cross loading to the intended construct than cross-loading to other constructs.

Composite reliability (CR) is used to test the reliability value between the indicators of the constructs that make it up. A variable is good if the composite reliability value is ≥ 0.7 and the recommended Cronbach's alpha value is above 0.7

Ghozali and Latan (2014). The following is the value of composite reliability and Cronbach's alpha value.

Table 1. AVE, composite reliability, and Cronbach's alpha

	AVE	Composite Reliability	Cronbach's alpha
The role of the internal auditor	0.631	0.923	0.901
Quality of internal auditors	0.699	0.933	0.912

Indicator weights are used to evaluate formative constructs by evaluating indicator reliability through a significant weight (p-value) <0.05 (Ghozali and Latan, 2014). This study has shown a P-value below 0.05

Table 2. Indicator weights value

Indicator	P-value
Control environment <- Government Internal Control System (SPIP)	0.000
Risk assessment <- Government Internal Control System (SPIP)	0.019
Control activities <- Government Internal Control System (SPIP)	0.002
Information and communication <- Government Internal Control System (SPIP)	0.000
Monitoring <- Government Internal Control System (SPIP)	0.001
Incentive <- Fraud Prevention	0.006
Opportunity <- Fraud Prevention	0.000
Rationalization <- Fraud Prevention	0.000
Capability <- Fraud Prevention	0.000

Evaluation of the structural model (inner model)

Evaluation of the structural model is carried out to see the relationship between latent constructs that have been previously hypothesized. The structural model was evaluated using the R-Square for the independent variable and the t-test and the significance of the structural path parameter coefficients.

Table 3. The R square value of the structural model

	R Square
Quality of internal auditors (Y_1)	0.761
Fraud prevention (Y_2)	0.656

Table 3 shows that the R square value for the quality of internal auditors variable (Y1) is 0.761 or 76.1% and for the fraud prevention variable (Y2) is 0.656 or 65.6%. This value means the variable of the Internal Government Control System (X1) and the role of the internal auditor (X2) can explain the variable quality of the internal auditor (Y1) by 76.1%. The variables of the Government Internal Control System (X1), the role of the internal auditor (X2), the quality of the internal auditors (Y1) were able to influence the fraud prevention variable (Y2) by 65.6%.

In addition to using R square, the evaluation of the structural model can also use the Q^2 Predictive relevance value. Q^2 is used to assess the predictive validity (predictive relevance) or the relevance of a set of exogenous latent variables on endogenous latent variables. The value of Q2> 0 indicates that the model has Predictive relevance, whereas $Q^2 \leq 0$ indicates that the model lacks Predictive relevance.

The Q2 Predictive relevance value in this study $=1-(1-R_1^2)(1-R_2^2)=$ 0.760. The value of $Q^2> 0$. It can indicate that the estimation results of the model show good predictive validity.

The basis of testing the hypothesis is the values contained in the output Path Coefficients (Mean, STDEV, t-values). If the t-statistic value is less than the t-table

value or the p-value is greater than 0.05, then hypothesis 0 or H0 will be accepted. If the t-statistic value is more than the t-table value or the p-value is smaller than 0.05, the Ho will be rejected.

Table 4. Estimation of structural equation parameters

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P-Values
Direct Effect					
SPIP -> Quality of internal auditors	0.691	0.693	0.071	9.676	0.000
SPIP -> Fraud prevention	0,356	0.358	0.109	3.254	0.001
Role of internal auditors -> Quality of internal auditors	0.201	0.201	0.072	2.779	0.006
Role of internal auditors -> Fraud prevention	0.152	0.145	0.101	1.507	0.133
Quality of internal auditors -> Fraud prevention	0.343	0.347	0.086	4.005	0.000
Indirect Effect					
SPIP -> Quality of internal auditors -> Fraud prevention	0.237	0.241	0.064	3.696	0.000
Role of internal auditors-> Quality of internal auditors -> Fraud prevention	0,069	0.070	0.031	2.239	0.026

The Government Internal Control System (SPIP) affects the quality of internal auditors

The Government Internal Control System (SPIP) coefficient on the quality of internal auditors is 0.691 with a ρ-value of 0.000 less than 0.05, which explains that the Nul Hypothesis (H_0) is rejected. This means that the Government Internal Control System (SPIP) has a significant direct effect on the quality of internal auditors. An increase in the SPIP by 1 unit will increase the quality of the internal auditors by 0.691, assuming the other variables are constant. This result is in line with the research of Sari et al. (2019), Yusof et al. (2019), Putu (2017). This result is not in line with the research of Firmansyah (2019), D'Onza & Sarens (2018), Firmansyah & Harahap (2017).

The role of internal auditors affects the quality of internal auditors

The role of internal auditors coefficient on the quality of internal auditors is 0.201 with a P-value of 0.006 less than 0.05, so that the decision is to reject the null hypothesis (H_0). It means that the role of the internal auditor has a significant direct effect on the quality of the internal auditor. An increase in the role of the internal auditor variable by 1 unit will increase the quality of the internal auditor by 0.201, assuming the other variables are constant.

The result is in line with the research of Rahayu et al. (2018), Rustendi (2017), Arumsari (2016), Shamsuddin (2014). This result is not in line with the research of Husni (2019), which examines the change in the role of auditors from hard control to soft control.

The Government Internal Control System (SPIP) affects fraud prevention

The Government Internal Control System (SPIP) coefficient on fraud prevention is 0.356 with a P-value of 0.001 less than 0.05, so the decision is to reject the null hypothesis (H_0). It means that the variable SPIP has a significant direct effect on fraud prevention. Increasing the SPIP by 1 unit will increase the fraud prevention variable by 0.356, assuming the other variables are constant. The result is in line with

the research of Firmansyah & Ahmad (2019), Taufik (2019), Said et al (2018), Agwor & Akani, (2017), Hamdani & Albar (2017). Drogalas (2017). This result is not in line with the research of Oduro, Isaac Marfo, Cromwell (2018), Sofia (2016).

The role of the internal auditor does not affect fraud prevention

The role of the internal auditor coefficient on fraud prevention is 0.152. The P-value is 0.133 greater than 0.05, so the decision is to accept the null hypothesis (H_0). This means that the variable role of the internal auditor directly has no significant effect on Fraud Prevention. The result is in line with Gmar & Djamhuri (2015) research and Nugraha & Susanto (2017). This result is not in line with Rustendi's (2017) research and Petra & Tieanu's (2014).

The quality of internal auditors affects fraud prevention

The quality of internal auditors' coefficient on fraud prevention is 0.343, and a P-value of 0.000 is smaller than 0.05. It means that the null hypothesis (H_0) is rejected, so it can be concluded that the quality of internal auditors has a significant direct effect on fraud prevention. An increase in the quality of internal auditors by 1 unit will increase the fraud prevention variable by 0.343, assuming the other variables are constant. The result is in line with the research of Yusof et al. (2019), Sari et al. (2019), Putu et al. (2017), Janse (2016). This result is not in line with the research of Mui (2018), Lyinomen & Nkechi (2016)

The Government Internal Control System (SPIP) affects fraud prevention through the quality of internal auditors

Based on the results of hypothesis testing, it shows that the original sample coefficient is 0.237. The P-value for the influence of the variable SPIP on fraud prevention with the mediation variable quality of internal auditors is 0.000, which is less than 0.05. Hence, the decision is to reject the null hypothesis (H_0). This means that the SPIP variable has a significant direct effect on fraud prevention through the quality of internal auditors. An increase in the SPIP variable by 1 unit will increase the fraud prevention by 0.237 through the quality of internal auditors (assuming other variables are constant.

The role of internal auditors affects fraud prevention through the quality of internal auditors

The hypothesis testing shows that the original sample coefficient is 0.069 and a P-value of 0.026 is smaller than 0.05, so the decision is to reject the null hypothesis (H_0). It means that the variable role of the internal auditor has a significant direct effect on fraud prevention through the quality of internal auditors. An increase in the role of the internal auditor by 1 unit will increase the fraud prevention variable by 0.069 through the quality of internal auditors variable assuming the other variables are constant.

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

The Government Internal Control System (SPIP) and the role of internal auditors affects the quality of internal auditors. SPIP and quality of internasl auditors affects fraud prevention, but the role of internal auditors does not affect fraud prevention.

The SPIP has an affects on fraud prevention through the quality of internal auditors. It means that the variable quality of internal auditors known as mediation does

not play a full role (partial mediation). Even though there is no variable quality of internal auditors (mediation), the SPIP affects fraud prevention.

The role of internal auditors affects fraud prevention through the quality of internal auditors. It means that the quality of the internal auditor variable is referred to as full mediation. The role of the internal auditor does not directly affect fraud prevention but through the quality of the internal auditor variable (mediating variable).

Recommendations

Auditors are expected to improve their quality further because the quality of internal auditors can affect fraud prevention. Internal auditors must further improve the competence of auditors in both academic and professional education, increase independence so that fraud prevention can be carried out. Auditor competence can also be improved through regular training, planning, and development, and distribution to each auditor to receive appropriate training. Human resource (HR) development needs policies that are right on target.

Auditors are also expected to enhance their role as internal auditors further to play their role in fraud prevention. The role of auditors is not only as a watchdog but also to provide assurance that government functions are running well and must also be able to act proactively and preventively to prevent the same problem from recurring and prevent potential problems that may arise.

Further researchers may increase the variable indicator of the role of internal auditors according to Pickett (2010) because this study uses only 7 (seven) indicators.

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