

Can investigative audit and whistleblowing systems prevent fraud?

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Abstract

This study aims to analyze the effect of investigative audits and the implementation of a whistleblowing system on fraud prevention. The data collection method is done by sending a research questionnaire contained in the google form link. The population in this study was 90 auditors at the Deputy for Investigation at the Central Office of the Financial and Development Supervisory Agency (BPKP) of the Special Capital Region of Jakarta. The sampling technique uses saturated samples so that the total sample is 90 auditors. This research method uses descriptive statistics, which are processed with the help of PLS. The study results found that the investigative audit has no significant effect on fraud prevention, while implementing the Whistleblowing System significantly impacts fraud prevention. The investigative audit cannot prevent the possibility of abuse early on. This is because investigative audits are conducted after indications of abuse are found or a systematic investigation of evidence is ongoing. Investigative audits conducted by auditors at BPKP DKI Jakarta can now be reactive, meaning that the auditors conduct audits after receiving or obtaining information from other parties regarding the possibility of fraud and fraud crime. Implementing a sound whistleblowing system must also have a whistleblower protection policy. This policy was formed to avoid detrimental actions to the whistleblower so that the whistleblower will feel that his security is maintained.

Keywords: Audit Investigation, Whistleblowing System, Fraud Prevention

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Introduction

National development is an effort to improve human quality in various aspects of life, which is carried out sustainably based on national capabilities by utilizing advances in science and technology and paying attention to global developments (Yoriska, 2020). Development in law is

part of national development because the law as a means of community renewal must not be left behind from the development process in society, including development. The development of an era marked by increasingly sophisticated and modern electronic devices currently impacts the increasing number of cases of fraud that exist in the community (Faisal, 2018). To realize a just, prosperous, and prosperous Indonesian society, it is necessary to continuously improve the prevention and eradication of all types of crime. Fraud is a criminal act committed by one or more people who are done intentionally for personal interests and gains to the detriment of other parties.

Cases of fraud that occurred in companies or government institutions began to be detected and uncovered thanks to the active role of auditors (Aresteria, 2018). In practice, even though the internal audit and internal control of company management or government agency have been appropriately designed, it cannot necessarily guarantee that the company or government agency includes employee behavior, waste, and misuse of assets (Irawan, 2016). This can be seen from several cases of alleged official corruption that occurred within the DKI Jakarta Provincial Government and Regional Owned Enterprises (BUMD) under the DKI Provincial Government, which were investigated by law enforcement officials from the Corruption Eradication Commission (KPK) and the DKI Jakarta High Prosecutor's Office recently. An example of a case related to the land acquisition that ensnared the President Director of Perumda Pembangunan Sarana Jaya Sorry C Pinontoan, who was named a suspect on March 5, 2021. Second, the KPK is now starting to examine indications of corruption in the plan to organize Formula E in Jakarta. In that case, the stage is still requesting information from several parties. The third case involves two branch leaders of Bank DKI with a potential state loss of Rp 39 billion. Finally, the DKI Jakarta High Prosecutor's Office began investigating the land acquisition case in Cipayung, East Jakarta (Source: <https://news.detik.com>, 2021).

Fraud acts that are increasingly occurring are caused by fraud perpetrators who are better at hiding their fraud (Rahim et al., 2019). Even fraudulent practices have been packaged in a planned manner by the management of the company or organization to get benefits for them. This is where the importance of internal control in a company or government agency which as an internal auditor who has the duties and authorities, he has can play a role in detecting and preventing fraud at the institution or company he works for. Fraud Triangle Theory is one of the basic ideas or theories that examine the factors that cause fraud. Cressey (1953) revealed that three factors are always present in every fraudulent act: pressure, opportunity, and rationalization (Skousen et al., 2009). Pressure to commit fraud depends more on individual conditions, such as financial problems, bad habits such as gambling and drinking, greed, or unrealistic expectations/goals. Opportunity, according to research conducted by the IIA Research Foundation in 1984, with the most frequent occurrences is overconfidence in subordinates; weak management authorization and approval procedures; lack of explanation in personal financial information (banking fraud); there is no separation between granting authority and securing assets; no independent checks on performance; not paying attention to detailed descriptions (details); there is no separation between asset holders and record-keeping functions; no segregation of accounting duties; unclear granting of authority; departments/sections are rarely checked; a statement of no conflict of interest is not required; and inadequate documents and records. Justification (rationalization) occurs when a person or group builds reasons for the fraud committed. Fraudsters usually find excuses so that they do is not theft or fraud.

Diamond theory is a development of the fraud triangle. This Fraud Diamond theory

explains the relationship between four elements: incentive, opportunity, rationalization, and capability. Motivation is an encouragement that arises because of the demands or pressures faced by someone. Incentives can trigger fraud such as greed which results in stress to fulfill these needs. The opportunity arises because there is a weakness in the internal control of an organization or company in preventing and detecting fraud. Opportunities can occur because of the power over the organization and because a fraudster or people who commit fraud know the weaknesses of existing systems. Rationalization is a condition where fraudsters or fraud perpetrators seek a justification for their actions to obtain wealth in a fast way. Capability is the personal nature and ability of a person who has a significant role that allows committing an act of fraud.

The latest theory exploring the factors that trigger fraud is the theory of fraud pentagon (Crowe's fraud pentagon theory). This theory was put forward by (Crowe, 2011). The fraud pentagon theory extends the fraud triangle theory previously proposed by Cressey (1955). This theory (Howart, 2011) adds two other elements of fraud, namely competition and arrogance. The competencies described in the copy have a similar meaning to the capabilities or abilities previously described in the fraud diamond theory. Competence or capability is the ability of employees to ignore internal controls, develop concealment strategies, and control social situations for their gain. According to Crowe, arrogance is an attitude of superiority over the rights owned and feels that internal controls or company policies do not apply to him.

Fraud within the company or in an agency is still common and sometimes difficult to overcome (Puspitha & Yasa, 2018). Fraud is usually committed not only by lower-level employees but also by an agency's leadership, either individually or collectively. The copy includes unlawful acts and violations of other laws and regulations that are carried out with the intention of cheating. The show is carried out intentionally for the benefit or loss of an agency by an insider or by a person outside the organization. Therefore, to detect and prevent fraud, the internal auditor must have the expertise as the skills and knowledge of the definite symptoms in indicating fraud and expertise to resolve the problem (Kalorbobir, 2017). In detecting fraud, it is necessary to support the auditor's ability, including competence, experience, independence, and professional skepticism. Auditors must have this ability to find indications of fraud that may occur (Favere Marchesi & Emby, 2018). Merrill & Johnson, (2020) defines competence as the skills of an expert. An expert is defined as someone who has a certain level of skill or high knowledge in a particular subject gained from training and experience. Auditors must be required to have audit knowledge and experience to achieve their professional competence in auditing, as an effort to prevent and eradicate the crisis and fraud while still supporting human rights, especially for the people of Indonesia.

As the era progresses in eradicating corruption, Indonesia is increasingly showing an excellent, bright spot, with the government's encouragement to establish a Development and Finance Supervisory Agency (BPKP) to monitor and investigate the government's financial condition and private agencies. The government has also established a particular agency to combat corruption, namely the Corruption Eradication Commission (KPK). The KPK, BPK, and BPKP, as well as the high court, must be able to prove their suspicions to someone about whether they have committed corruption or not. This investigation is complicated because it relates to a particular field outside the field of law, namely the economic field. The Financial and Development Supervisory Agency (BPKP) is one of the Government's Internal Supervisory Apparatus (APIP), which has the primary task and function of supervising as regulated in

Presidential Decree Number 103 of 2001 concerning Positions, Duties, Functions, Authorities, Organizational Structure and Work Procedures Non-Departmental Government Institutions which have been amended several times, most recently by Presidential Regulation Number 64 of 2005. To carry out its duties in the field of supervision, BPKP carries out activities in the area of investigation, such as Investigative Audits, Audits in the Context of Calculation of State Financial Losses, Claims Audits, Audit Escalation/Price Adjustment, Evaluation of Obstacles to Smooth Development, as well as various other corruption prevention activities.

An investigative audit is a special audit to look for evidence of fraud that has only recently emerged and is known in Indonesia. This is due to many criminal acts in the form of manipulating the financial sector to enrich oneself, other people, and companies that impact state losses. An investigative audit is carried out based on the existing authority of the audit agency, supervisory unit, a request from the DPR, the board of commissioners, or the manager of a company, or other provisions as the basis for implementation. An investigative audit report contains an audit basis, findings, follow-up, and suggestions. Meanwhile, in the audit report submitted to the prosecutor's office, the audit findings include: the modus operandi, the cause of the deviation, the evidence obtained, and how much loss was caused. An investigative audit aims to identify and uncover fraud or crime, so the approaches, procedures, and techniques used in investigative audits are relatively different from those used in financial audits, performance audits, or other specific purpose audits.

In an investigative audit, an auditor begins an audit with a presumption/indication of the possibility of fraud and crimes that will be identified and revealed through the audit to be carried out. This condition, for example, will affect who will be interviewed first or what documents must be collected first. In addition, in an investigative audit, if authorized, the auditor may use procedures and techniques commonly used in criminal investigations and investigations, such as surveys and searches. According to the BPKP Education and Training Center (2008), an investigative audit is a systematic and measurable activity to uncover fraud since it is known, or an event/event/transaction is indicated that can provide sufficient confidence and can be used as evidence that fulfills the proof of truth in explaining events that have occurred—previously assumed to achieve justice. The implementation of an investigative audit aims to determine the validity of the problem through testing, collecting, and evaluating evidence relevant to the fraudulent activity and to reveal the facts of fraud.

The results of research from (Batubara, 2020) show that investigative audits do not positively affect detecting fraud. This is because the techniques in investigative audits used in handling fraud are generally common ways in auditing, such as physical examination, confirmation, checking documents, analytical reviews, asking for an oral or written explanation from the auditee, recalculation, and observing are still not optimal applied.

H1: The investigative audit has a significant positive effect on fraud prevention

Various efforts that a company can make to overcome fraud are by conducting training programs, providing consultants, and creating protective mechanisms for employees who are willing to disclose or can report fraudulent practices and create an ethical climate within an agency (Sudarmanto, 2020). One of the internal controls in preventing fraud or uncovering fraud in an agency is the implementation of a whistleblowing system (Fauziyyah et al., 2019). The aim is to

provide a platform for whistleblowers to disclose and report fraudulent practices that they see with sufficient evidence. In addition, this system is expected to increase employee participation in reporting violations (Wahyuni & Nova, 2019). The party who discloses or reports the fraud is a whistleblower. A whistleblower is someone in an organization who witnesses the behavior of organizational members that may conflict with the organization's goals, or his behavior is a threat to the public interest. The whistleblower decides to convey these things (Gunawan, 2019). Whistleblowers in a company or organization have an important role because they act as supervisors of organizational performance. This is because the whistleblower can be played by anyone who knows about fraud in an organization or specific agency in the government.

Disclosure of whistleblowing in companies can be done in various ways, including using the whistleblowing system application provided by the company, short messages (SMS), email (email), or other methods provided by the company. The company will ensure identity security and protect whistleblowers. By implementing this whistleblowing system, it is hoped that the Indonesian people will have more desire and intention to report violations or fraudulent practices they know (Naomi & Lampung, 2015). In this way, abusive practices will be gradually eradicated, which will improve organizational governance in Indonesia for the better. Therefore, it requires active participation and good cooperation from all employees in a related agency so that implementing the whistleblowing system can support the creation of good organizational governance (Dewi Indriasih, 2021).

One way to control and prevent fraud is to eliminate the opportunity to commit fraud using a strict internal control system. However, many people are afraid to complain about the level of fraud because many risks must be faced, even difficult to avoid. The solution is they prefer to remain silent (Nurharjanti, 2017). The threat can be from a threat reported to himself and his family and the danger of mutation in a government agency. Security guarantees and legal protection for whistleblowers have also been around since 2006 with the enactment of Law 13/2006 concerning the protection of witnesses and victims. This is one of the drivers or motivations for someone to become a whistleblower. In addition to being protected by legal entities, whistleblowers are also rewarded for their services for reporting fraud. Due to the increasing prevalence of corruption cases in the country, President Joko Widodo made new regulations to eradicate corruption. The rule is to give prizes to people who report corruption cases in Rp. 200 million. The awarding of gifts to whistleblowers is regulated in Government Regulation (PP) Number 43 of 2018 concerning procedures for carrying out duties and responsibilities in criminal acts of corruption and has been signed by President Jokowi on September 18, 2018, and immediately promulgated by the Ministry of Law and Human Rights.

A gift-giving will encourage the interest of an individual or group to report an act or fraudulent practice that he knows so that the management of an agency can run effectively and efficiently. A whistleblowing system in an organization is essential to monitor internal performance (Su'un et al., 2020). In addition to monitoring performance, whistleblowers can also report violations committed by their fellow employees and the evidence through a whistleblowing system directly connected to their superiors. Furthermore, the superior will receive, review, follow up on the complaint, keep his identity secret, and provide security and protection guarantees as well as rewards for his courage in reporting violations. This means that the complainant will not suffer any loss. An effective whistleblowing system will encourage the participation of the public and government employees to be more courageous in taking action to prevent fraud and corruption

by reporting them to parties who can handle them.

The study results (Anandya & Werastuti, 2020; Sudarma et al., 2019) found that whistleblowing has a positive and significant effect on fraud prevention. This is by establishing a whistleblowing system regarding official means that can be used to report if there is a suspicion of wrongdoing. The whistleblower is protected, even protected by law, and a systematic mechanism for completing the report. In the future, the more influential the whistleblowing system is applied, the less fraud is involved. This creates a fear of committing fraud because the whistleblower does not hesitate to report the scam.

H2: Whistleblowing system has a significant positive effect on fraud prevention

Research Design and Method

This research was conducted at the Head Office of the Financial and Development Supervisory Agency (BPKP) of the Special Capital Region of Jakarta, which involved all auditors in the Deputy for Investigation. Data collection in this study was carried out by sending a research questionnaire contained in the google form link. The population used in this study was 90 auditors at the Financial and Development Supervisory Agency of DKI Jakarta Province. The sampling technique used is Non-Probability Sampling. According to Sugiyono (2017), Non-Probability Sampling is a sampling technique that does not provide equal opportunities or opportunities for each element or member of the population to be selected as a sample. The sampling technique used is the saturated sample. According to Sugiyono (2017), the saturated sampling technique is where all population members are sampled.

Table 1. List of Auditors at the Deputy for Investigation of DKI Jakarta BPKP

Information	Total
Associate Auditor as Coordinator	11
Associate Auditor	17
Young Auditor	32
First Auditor	17
Supervisory Auditor	4
Implementing Auditor	9
Total	90

Tabel 2. Operasionalisasi Variabel Penelitian

Variable	Code	Indicator	Dimension	Major Reference
Audit Investigasi (X1)	AI.1	Examine, collect, and assess the adequacy of relevant evidence.	Sufficient information that meets the criteria 5W+2H	(Bond Accountant Indonesia, 2016)
	AI.2	Comparing the budget with the realization.		
	AI.3	A fair, proper, and appropriate description of a data obtained globally.		
	AI.4	Non-financial data, recognizing relationship patterns, relationship patterns for each transaction can be used as a reference.		
	AI.5	Intelligence, sound judgment.		

	AI.6	Information is the breath and blood of investigation.		
	AI.7	Observations, information and interviews are the most important tools.		
	AI.8	Negative pressure on investigators.		
	AI.9	Experience in operating accounting information systems.		
Whistleblowing System (X2)	WS.1	Employee commitment.	Aspect Structural	(National Committee on Government Policy, 2008)
	WS.2	Whistleblower Protection Policy.		
	WS.3	Whistleblowing System Management Structure.		
	WS.4	Resources needed to implement the whistleblowing system		
Fraud Prevention (Y1)	PF.1	Awareness of fraud, dismissal can have a deterrent effect.	Method Prevention	(Pusdiklat-BPKP, 2008)
	PF.2	Punishments and rewards can prevent fraud.		
	PF.3	Internal Control System.		
	PF.4	Systems Development and Documentation Controls.		
	PF.5	Sudden inspections and holding meetings between Supervisors/Examiners and employees.		
	PF.6	Evaluate, design and implement proactive controls.		
	PF.7	The conscience of an employee		

Measurement of data in this study using a Likert scale. The Likert scale measures respondents' attitudes, opinions, and perceptions of objects. In data processing, the Likert Scale is included in the interval scale. Made the determination of the Likert Scale in this study on a scale of 1 to 5. The guideline for measuring all variables is to use a 5-point Likert scale. The data analysis method in this study uses the Partial Least Square (PLS) analysis technique with the SmartPLS program. Can do the results of the PLS analysis by evaluating the structural equation model. The data analysis method used in this study is inferential statistics, namely SEM Based on Variance Partial Least Square (PLS).

Results and Discussion

Statistical Result

The respondents involved in this study were 90 auditors at the DKI Jakarta Deputy for Investigations at BPKP. The characteristics of the respondents who became the population in this study were divided into several groups, namely, according to gender, age, and years of service. Table 3 shows that the respondents in this study were mostly male, as many as 70 people with a percentage of 77.77%, and 20 women with a percentage of 22.23%. This shows that most auditors at the Deputy for Investigation at the Central Development and Financial Supervisory Agency (BPKP) of DKI Jakarta are male. Then age showed that most of the respondents in this study were aged between 55-64 years, namely 32 people with a percentage of 35.57%, followed by the age of 45-54 years as many as 29 people with a percentage of 32.22%, aged 25-34 years as many as 21 people with a percentage of 23.33%, and those aged 35-44 years as many as eight people with

a percentage of 8.88%. This shows that most auditors in the Deputy for Investigation at the Central Development and Financial Supervisory Agency (BPKP) of DKI Jakarta are in the final age of 55 – 64 years. And the tenure shows that all auditors in the Deputy for Investigation of the Central Development Finance and Development Supervisory Agency (BPKP) have a working period of more than one year, as many as 90 people with a percentage of 100%. This shows that all auditors in the Deputy for Investigation at the Central Development and Financial Supervisory Agency (BPKP) of DKI Jakarta have more than one year.

Descriptive standards are statistics related to how to describe the data that has been collected regarding research variables so that the information is easy to understand. Analysis of the data presented in this study includes the mean (M), Mode (Mo), Median (Me), and Standard Deviation (SD).

Table 3. Characteristics of Respondents

Variable	Description	Total	Percentage
Gender	Man	70	77,77%
	Woman	20	22,23%
Age	25 – 34 years	21	23,33%
	35 – 44 years	8	8,88%
	45 – 54 years	29	32,22%
	55 – 64 years	32	35,57%
Working Time	> 1 year	90	100%
	< 1 year	0	0%

Table 4. Results of Descriptive Statistics

	n	Minimum	Maksimum	Mean	Std. Deviation
Investigation Audit	90	31	59	40.39	4.271
Whistleblowing System	90	25	65	34.13	3,540
Fraud Prevention	90	21	69	28.92	3,489
Valid N (berdasarkan daftar)	90				

Table 4 shows the following results. The investigative audit variable offers a minimum value of 31, a maximum weight of 59, a mean (mean) of 40.39, and a standard deviation of 4.271. The whistleblowing system variable shows a minimum value of 25, a maximum weight of 65, the mean (average) 34.13 with a standard deviation of 3.540. The variable for preventing misuse of school operational assistance funds shows a minimum value of 21, a maximum weight of 69, a mean (average) of 28.92 with a standard deviation of 3,489. Based on table 5, the value of the outer model or the correlation between the construct and the variable has met convergent validity or met the requirements because the indicator has a loading factor value above 0.70. Furthermore, it can be seen from the table that the reliability test is also strengthened by the Cronbach Alpha value > 0.6 for all constructs, meaning that the research data meets reliability. The data has composite reliability > 0.8, so it has high reliability and the Average Variance Extracted (AVE) value is above 0. ,50, it can be concluded that all variables have met the fit measuring instrument. The R-Square value for the fraud prevention variable is 0.754 or 75.40% which means that the fraud prevention variable can be explained by the investigative audit variable and the whistleblowing system. The remaining 24.60% can be explained by other variables not found in

this study.

Tabel 5. Convergent Validity and Discriminant Validity

Construct	Indicator	Convergent Validity	Cronbach Alpha	Info
Investigative Audit (X1)	X1.1	0,813	0,921	Valid & reliable
	X1.2	0,750		
	X1.3	0,776		
	X1.4	0,723		
	X1.5	0,814		
	X1.6	0,800		
	X1.7	0,732		
	X1.8	0,811		
	X1.9	0,821		
Whistleblowing System (X2)	X2.1	0,815	0,908	Valid & reliable
	X2.2	0,797		
	X2.3	0,805		
	X2.4	0,834		
	X2.5	0,750		
	X2.6	0,861		
	X2.7	0,756		
Fraud Prevention (Y)	Y1.1	0,888	0,921	Valid & reliable
	Y1.2	0,795		
	Y1.3	0,839		
	Y1.4	0,781		
	Y1.5	0,780		
	Y1.6	0,832		
	Y1.7	0,838		

Table 6. Coefficient of Determination

	R Square	R Adj. Square
Fraud Prevention	0,754	0,748

Table 7. Bootstrapping Test

Variable	Coefficient Value	T-Statistics	Significant Level	Info
Investigative audit on fraud prevention	0,054	0,520	0,603	Hypothesis Accepted
Whistleblowing System for fraud prevention	0,611	7,705	0,000	Hypothesis Accepted

Testing Hypothesis 1 shows that the investigative audit has no significant effect on fraud prevention. The results showed a coefficient value of 0.054 with a t- calculated value of 0.520 with a significance value of 0.603, which was above the significance level, meaning that Hypothesis 1 was accepted that the investigative audit had no significant effect on fraud prevention.

Testing Hypothesis 2 shows that the whistleblowing system has a positive and significant effect on fraud prevention. The results showed a coefficient value of 0.611 with a t-calculated value of 7.705 with a significance value of 0.000 at the significance level, meaning that Hypothesis 2 is accepted that the whistleblowing system has a positive and significant effect on fraud prevention.

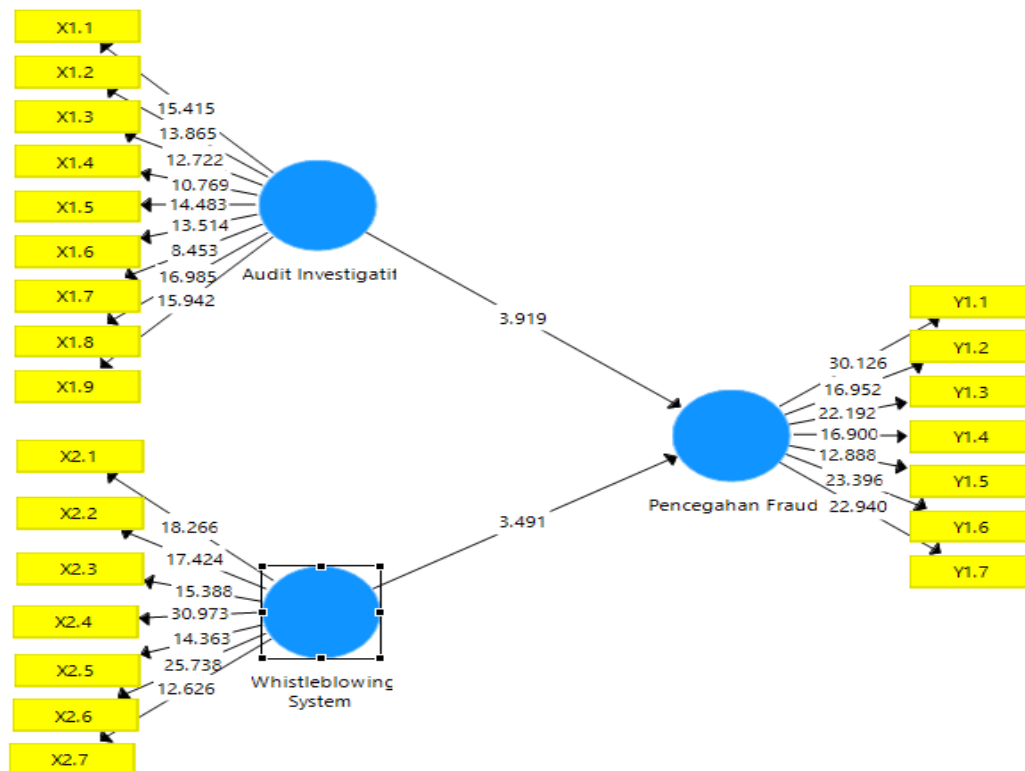


Figure 1. Model Construct

Source: PLS 3 Output, (2021)

Discussion

The study results found that investigative audits have no significant effect on fraud prevention because investigative audits are not able to prevent possible abuse from an early stage. This is because investigative audits are conducted after indications of abuse are found or a systematic investigation of evidence is ongoing. Investigative audits conducted by auditors at BPKP DKI Jakarta can now be reactive, meaning that the auditors conduct audits after receiving or obtaining information from other parties regarding the possibility of fraud and fraud crime. Other parties who submit information about fraud, such as public complaints or because of requests from law enforcement officials. Investigative audits are carried out using the same audit techniques as auditing techniques in financial statement audits; by conducting an investigative audit, investigators can obtain certainty whether the suspect is guilty or not because the auditor's task in an investigative audit is to get evidence, especially documentary evidence that is needed by the public. Investigator to strengthen the allegation, but the conduct of an investigative audit must be as effective as possible. This is closely related to the suspect's detention time which is quite limited. Research (Batubara, 2020) investigative audit does not positively affect detecting fraud. This is because the techniques in investigative audits used in handling fraud are generally common ways in auditing, such as physical examination, confirmation, checking documents, analytical reviews, asking for an oral or written explanation from the auditee, recalculation, and observing that there are still not optimally applied.

This study also found that the whistleblowing system has a positive and significant effect on fraud prevention. This means that by implementing whistleblowing, fraud prevention will

increase. This is following the purpose of establishing a Whistleblowing system regarding official means that can be used to report a suspicion of wrongdoing, and the whistleblower is protected, even protected by law and systematic mechanisms, with the whistleblowing system, not only as a channel for reporting fraud that occurs but also as a form of supervision. Employees are afraid or reluctant to commit fraud because this system can be used by all employees working in the company so that fellow employees monitor each other and are so scared to be reported for cheating. Thus, the employee's understanding of the whistleblowing mechanism makes employees in government agencies more enthusiastic in writing all acts of fraud to the competent authority regarding the report because the Whistle-blowing system already includes Whistleblower protection. This can prevent fraud that will occur in the company. Likewise, in government agencies. This whistleblowing system can also be used to prevent and detect fraud. Employees in government agencies are afraid or reluctant to commit fraud because this system allows employees to report any fraudulent acts.

Conclusions

Investigative audits have no effect in preventing misuse of operational assistance funds because investigative audits cannot prevent possible misuse from an early stage. This is because investigative audits are conducted after indications of abuse are found or a systematic investigation of evidence is ongoing. Investigative audits conducted by auditors at BPKP DKI Jakarta can now be reactive, meaning that the auditors conduct audits after receiving or obtaining information from other parties regarding the possibility of fraud and fraud. Other parties who submit information about fraud, such as public complaints or because of requests from law enforcement officials. A whistle-blowing system affects the prevention of misuse of operational assistance funds. The more effective the implementation of the violation reporting system, the greater the fraud prevention. The performance of a sound whistleblowing system must also have a whistleblower protection policy. This policy was formed to avoid detrimental actions to the whistleblower so that the whistleblower will feel that his security is maintained.

Researchers realize that knowledge and experience both theoretically and practically are limited. The results of this study can add insight, knowledge, and information about the relationship and add insight and influence on investigative audits and the whistleblowing system in preventing the misuse of school operational assistance funds. Future research is expected to pay attention to several conditions during the study, such as the time and situation in the study. In addition, further research is also likely to be able to use other variables that can affect the level of prevention of misuse of school operational aid funds, such as the influence of forensic accounting, auditor professionalism, and proactive fraud auditing. Further research is also expected to use a different object other than at the DKI Jakarta BPKP Headquarters or can also add to the sample used.

Auditors working at BPKP DKI Jakarta are expected to improve their performance continually, apply applicable audit standards, further increase their active role in proactive investigative audits, make more significant contributions to fraud prevention, and enhance understanding of the violation reporting system.

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