

THE EFFECT OF WHISTLEBLOWING SYSTEM, AUDITOR COMPETENCE, AND INTERNAL CONTROLS ON FRAUD PREVENTION (Study at the Republic of Indonesia Audit Board, Central Sulawesi Province Representative Office)

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Abstract

This study examines the role of whistleblowing systems, auditor competence, and internal controls in fraud prevention at the Central Sulawesi Representative Office of the Audit Board of the Republic of Indonesia (BPK). This study employs a quantitative approach using survey data. The population consists of 102 auditors, with 40 auditors participating as respondents due to data accessibility and respondent availability. The respondents were selected using a non-probability sampling technique based on their willingness to participate. Data were analyzed using multiple linear regression with IBM SPSS Statistics 25. The results show that the whistleblowing system has a positive and significant effect on fraud prevention, while auditor competence and internal controls have positive but insignificant effects individually. Simultaneously, all three variables significantly influence fraud prevention. These findings highlight the important role of an effective whistleblowing system in strengthening fraud prevention, while auditor competence and internal controls require support from organizational commitment, integrity culture, and consistent monitoring mechanisms. This study recommends strengthening whistleblowing policies, improving whistleblower protection, and evaluating auditor competence development programs and internal control implementation to enhance fraud prevention efforts at the Central Sulawesi Representative Office of BPK.

Keywords: Whistleblowing System; Auditor Competency; Internal Control; Fraud Prevention; State Audit Board (BPK)

1. INTRODUCTION

Public and private sector financial management currently faces formidable obstacles to honesty, openness, and responsibility as a result of the prevalence of fraud. The Association of Certified Fraud Examiners (ACFE), the preeminent global anti-fraud organization, states that fraud is the wilful and malicious misrepresentation of fact in order to obtain money, property, or favours by deceitful means. Opportunities for fraud arise when there are inadequate internal controls, little oversight, and abuse of power, according to the fraud triangle concept. Yohanes et al. (2024) noted that many countries, including Indonesia,

continue to face significant challenges in their efforts to maintain honest state financial management, despite the existence of well-established theoretical tools for oversight.

The relatively high frequency of corruption trials in Indonesia shows the ineffectiveness of these measures. Measures taken by the state to forestall waste, fraud, and abuse of public monies. Numbers of cases investigated, individuals apprehended, and possible financial losses to the state are showing concerning tendencies, according to prosecution statistics from Indonesia Corruption Watch (ICW) from 2020 to 2024. Amendments to Law 31 of 1999 on the Eradication of Criminal Acts of Corruption (Law No. 20 of 2001) provide a solid legal foundation for fighting corruption. This law emphasizes the importance of prevention, prosecution, and the involvement of all parties in eradicating corruption as a form of fraud. Supporting this is the fact that the Supreme Audit Agency (BPK), which is responsible for conducting external audits in this country, has consistently found signs of irregularities, state losses, and regulatory violations in a number of companies assessed over the past few years. According to these results, the methods used to prevent fraud are not only inadequate but also ineffective .

When the organization responsible for maintaining order is secretly involved in fraud, things get much worse. One example is the 2024 corruption prosecution of former Agriculture Minister Syahrul Yasin Limpo, which revealed that a corrupt Audit Board (BPK) auditor reportedly solicited Rp12 billion from the Ministry of Agriculture in exchange for an Unqualified Opinion (OTK). During the trial, Ministry of Agriculture officials addressed the allegations, which drew public attention and led the BPK to announce its intention to prosecute anyone found guilty of violating the integrity principle Haris Fadhil (2024) . Due to the loss of public trust in the state audit institution, this external auditor has issued a stern warning that the state audit institution's internal efforts to combat fraud must be immediately reviewed. In accordance with Law No. 15 of 2006, which relates to the BPK, according to the Republic of Indonesia's 1945 Constitution, the BPK is a state entity responsible for auditing the administration and transparency of public funds.

Strengthening prevention methods that target both the company's structural features and individual auditors is essential given the complexity and devastating impact of these incidents. The goal of fraud prevention is to limit the likelihood of fraud occurring, reduce financial and non-financial pressures on employees, and eliminate any excuses or rationalizations for concealment Adawiyah et al. (2023) . A whistleblowing system (WBS) provides a confidential channel for reporting violations within an organization's institutional framework, which is one of several important tools to mitigate this risk Widyawati et al. (2019) . Support for the protection of whistleblowers is provided by Law Number 31 of 2014, which pertains to Witness and Victim Protection, and the 2008 Whistleblowing System Guidelines from the National Committee for Governance Policy (KNKG) serve as the foundation for the implementation of the Whistleblowing System in Indonesia. According to the State Financial Audit Standards (SPKN), every auditor must have adequate competence, knowledge, skills, experience, and professional due care when conducting an audit. Improving auditor competency can help identify financial reporting anomalies earlier

Mangadil et al. (2026) . Furthermore, this includes strengthening internal control systems to close any potential entry points for manipulation (Firdausi et al., 2024) .

Although there are many studies from both theoretical and practical perspectives, the results of studies examining the correlation between factors This factor is never consistent. Agency Theory argues that supervision mechanisms are critical to reduce knowledge asymmetry and conflicts of interest inside the business, while the Fraud Triangle Theory indicates that fraud arises as a consequence of opportunity, rationalisation, and pressure. The whistleblower system's favourable and large influence on fraud prevention is the basis of this study. The study conducted by Kivaayatul Akhyaar et al. (2022) validates the significant and beneficial effect of the whistleblower program in preventing fraud. And Setiawan et al. (2025) . Conversely, studies often find conflicting results when examining auditor competence and internal control. Strong competence and control, on the one hand, are thought to reduce fraud. Conversely, studies by Rahmani & Rahayu (2022) and Fiar & Jaeni (2022) demonstrating a culture of integrity must exist for technical competence and formal internal controls to effectively eliminate fraud.

Research is based on important considerations, such as differences in findings and contextual limitations. Previous research on the topic of fraud prevention has largely focused on auditors working for government agencies or large-scale public sector organizations. This study aims to address an identified research gap by empirically examining the influence of whistleblowing systems, auditor competence, and internal controls on fraud prevention at the Central Sulawesi Provincial Representative Office of the Audit Board of the Republic of Indonesia (BPK RI). Providing empirical information about external auditors at the regional level, a scenario that has hitherto received minimal academic attention, this study theoretically contributes to the development of Fraud Triangle Theory and Agency Theory. From a practical perspective, the findings offer recommendations to the management of the BPK RI Central Sulawesi Representative Office to prioritize strengthening whistleblowing systems as a primary instrument for fraud prevention. Furthermore, the study suggests re-evaluating the effectiveness of current auditor competence enhancement programs and internal control designs, given that neither variable demonstrated a significant impact within this local context.

Fraud Triangle Theory

Pressure, opportunity, and rationalisation make up the fraud triangle. Because studying the fraud triangle's individual parts is impossible, researchers have had to come up with measures and proxies to gauge their relative importance Skousen et al. (2009) . Cressey's theory in Skousen et al. (2009) , the fraud triangle is usually used to identify and assess financial risks. An interview series with embezzlement convictions is the backbone of the fraud triangle idea. He came to the conclusion that there are three commonalities among all forms of deception. To begin, the chance to conduct fraud is available to the embezzler. Secondly, the person has an inseparable monetary requirement. Third, the perpetrator of the

deception gives an explanation that complies with his or her own moral code. Thus, the factors of the fraud triangle are pressure, opportunity, and rationalization (Skousen et al., 2009) .

Agency theory

According to this theory, conflict can arise in the workplace when individual goals for financial gain collide. Organizational conflicts of interest stemming from individual goals can be mitigated by implementing a control mechanism known as agency costs. Whistleblowing and gratification reporting are fraud prevention techniques that have been proven effective in reducing the likelihood of fraud Riyanto & Arifin (2022). This procedure is very important for agency fees.

Prevention Fraud

Any coordinated effort with the primary goal of reducing the likelihood of fraud occurring is considered fraud prevention. Anjani (2025) lists a number of indicators that can help in combating fraud, including an open and honest work environment, strong awareness of fraud, a fair hiring process, a positive work environment, a simple and easy-to-understand code of conduct, assistance for employees experiencing difficult times, and penalties for fraud in any form.

Whistleblowing System

A whistleblowing system allows individuals to expose wrongdoing or fraud by those working within an organization or institution. A corporation or institution engages in whistleblowing when an employee reports misconduct or unethical behavior that is detrimental to the company or organization. According to the National Commission on Corruption KNKG (2008) , Most people make these disclosures in good faith and without any intention of revenge or slander. The 2008 recommendation of the National Committee for Governance Policy (KNKG) states that there are three sets of metrics used to track how well the whistleblowing system is functioning: structural, operational, and maintenance.

Competence Auditor

According to Choirunnisa (2022) Auditor competence can be defined as their capacity to apply their knowledge and expertise to the audit process, resulting in a more comprehensive, accurate, and impartial audit. If an auditor is competent, they should be able to detect potential fraud, gather appropriate evidence, and provide appropriate advice. Compliance with audit standards is crucial in agency theory to avoid management bias and minimize information asymmetry Setiawan et al. (2025). Many factors, including the auditor's character, education level, and experience, are considered markers of competence.

Control Internal

Efforts to instill confidence in the accuracy of financial reporting, operational efficiency, and regulatory compliance are known as internal controls. Organizational losses can occur when fraudsters exploit gaps in existing safeguards Adawiyah et al. (2023) . Indicators include the control environment, an evaluation of risks, control actions, data and communication, and internal controls.

Influence Whistleblowing System To Prevention Fraud

This approach can help in fraud prevention by establishing transparent reporting channels, protecting whistleblowers, and encouraging accountability and transparency within the business Syafitri & Syafdinal (2023) , Kivaayatul Akhyaar et al. (2022) , Harahap et al. (2022) , Putri & Sofyan (2023) and Setiawan et al. (2025) although consistent with other research demonstrating the impact of whistleblower systems on anti-fraud efforts, the study's guiding hypothesis.

H1 : *Whistleblowing system influential positive to prevention fraud*

Influence Competence Auditor To Prevention Fraud

The presence of competent auditors is crucial for a smooth audit process and high-quality results. Therefore, the earlier fraud can be detected and the higher the quality of the audit report, the greater the auditor's competence Choirunnisa (2022) . Researchers Muharam & Yuyetta (2022) , Setiawan et al. (2025). and Ibnu et al. (2021) have shown that auditor competence influences fraud prevention . So, here is the hypothesis that forms the basis of this study.

H2 : *Competence auditor influential positive to prevention fraud*

Influence Control Internal To Prevention Fraud

Part of internal control is a company's capacity to provide accurate financial reports, keep operations running smoothly, and follow all applicable rules and laws. Within the framework of the Fraud Triangle Theory, the purpose of internal control is to close loopholes that allow fraud to occur. Agency Theory states that in order to coordinate organizational goals and decrease information asymmetry, a robust control system is necessary. When controls do not function properly, the institution is more vulnerable to abuse of power. The results of a study conducted by Putu & Sunjana (2019) and Suci Rahmadani & Sugiarto (2023) shows that increased internal control greatly increases efforts to avoid fraud. The hypothesis put forward is based on this argument.

H3 : *Control Internal influential positive to prevention fraud*

2. METHODS

Using a quantitative survey-based methodology, this study investigates the effects of whistleblowing systems, auditor competence, and internal controls on fraud prevention. The

respondents were auditors from the Central Sulawesi Representative Office of the Audit Board of the Republic of Indonesia (BPK RI). The study population consisted of 102 auditors, while data were obtained from 40 auditors due to limitations in respondent accessibility and availability. The sample was selected using a non-probability sampling technique based on the willingness of auditors to participate in the survey. This method is known as complete sampling. Using G*Power software (version 3.1.9.7), a test was run to confirm that the sample size had sufficient statistical power to determine the impact of the independent variable on the dependent variable. (Linear multiple regression, Fixed model, R^2 departure from zero) was the method employed in this test, which included post hoc power analysis with an F-test methodology. Three independent variables, including whistleblowing system (X1), auditor competence (X2), and internal control (X3), and a significance level (α) of 0.05 were utilised in the study. Forty participants were polled. In order to determine the impact size (f^2), the regression analysis yielded the coefficient of determination (R^2). The regression test yielded an R^2 value of 0.645. The effect size calculation was performed using Cohen's (1998) formula:

$$f^2 = \frac{R^2}{1 - R^2}$$

$$f^2 = \frac{0,645}{1 - 0,645}$$

$$f^2 = 1,817$$

An effect size of 1.817 indicates a very large effect size for the research model. The G*Power test results, based on these parameters, yielded an achieved power of 1.000 (or 100%). In order to assess the associations between the independent and dependent variables in the multiple linear regression model, the sample size of 40 respondents was sufficient. So, it can be concluded that the sample size utilised in this investigation was adequate for hypothesis testing. All received questionnaires were fully completed and deemed suitable for analysis. Multiple linear regression was employed to analyze the data using IBM SPSS 25 software. The questionnaire distribution period spanned from May to June 2026.

Table 1. G*Power test results

Parameter	Value
Test family	F test
Statistical test	Linear multiple regression: Fixed model, R^2 deviation from zero
Type of power analysis	Post hoc
Effect size f^2	1,817
α error probability	0,05
Total sample size	40
Number of predictors	3
Achieved power	1,000

Source: Proceed Data, 2026

Questions sent to auditors at the Audit Board of the Republic of Indonesia's Central Sulawesi Representative Office (BPK RI) were the main source of information utilised in this study. The research instruments, aligned with the indicators for each variable, were based on prior studies. Data characteristics were first described using descriptive statistics to establish a baseline for the study. After that, researcher made sure the instruments were top-notch by running validity and reliability tests. After that, the traditional assumption tests—which look for heteroscedasticity, multicollinearity, and normalcy—were run. To ensure that the independent variables could adequately explain fluctuations in the dependent variable, researcher used multiple linear regression analysis, t-tests for partial effects, F-tests for simultaneous effects, and the coefficient of determination (R^2). This study's operationalised variables are shown in Table 2.

Table 2. Operasional Matrix of Variabel

Variables	Indicator	Item	Scale
Whistleblowing System (X1) (KNKG, 2008)	Structural Aspects	1-4	Likert Scale
	Operational Aspects	5-7	
	Care Aspects	8-11	
Auditor Competence (Armaijn et al., 2024)	Personal Quality	1-4	Likert Scale
	General knowledge	5-8	
	Special Skills	9-12	
Internal Control (Adawiyah et al., 2023)	Control Environment	1-4	Likert Scale
	Risk Assessment	5-7	
	Information and Communication	8-10	
	Control Activities	11-12	
Fraud Prevention (Fatihah Kharisma Putri, 2022)	Create a cultural climate of honesty, openness and mutual assistance	1-2	Likert Scale
	Training fraud awareness	3-4	
	There are sanctions for all forms of fraud	5-6	

3. RESULTS

Test Characteristics Respondents

Participating auditors were selected from the BPK Representative Office in Central Sulawesi Province. The survey was conducted from May to June 2026, with a total of 40 individuals responding. After screening, you can see the respondent profiles in the table below.

Table 3 . Gender

Gender					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Man	24	60,0	60,0	60,0
	Woman	16	40,0	40,0	100,0
	Total	40	100,0	100,0	

Source: Proceed Data, 2026

The study respondents were mostly male (60.0%) and female (40.0%), according to Table 3. This demographic breakdown shows that male auditors constitute the majority of the study respondents.

Table 4. Age

Age					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	20-30 Year	8	20,0	20,0	20,0
	31-40 Year	24	60,0	60,0	80,0
	> 41 Year	8	20,0	20,0	100,0
	Total	40	100,0	100,0	

Source: Proceed Data, 2026

The respondents' ages were broken down as follows: 60.0% were in the 31–40 age bracket, the biggest age group. followed by those between 20 and 30 years old (20.0%), and finally, those over 41 years old (20.0%). The study primarily surveyed auditors aged between 31 and 40 years old.

Table 5. Education Final

Education Final					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	S1	29	72,5	72,5	72,5
	S2	11	27,5	27,5	100,0
	Total	40	100,0	100,0	

Source: Proceed Data, 2026

A bachelor's degree was held by 72.5% of those who responded, while a master's degree was held by 27.5%. This data clearly shows that most auditors have a bachelor's degree.

Table 6. Long Work

Long Work					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	< 1 Year	1	2,5	2,5	2,5
	1-5 Year	19	47,5	47,5	50,0
	6-10 Year	8	20,0	20,0	70,0
	> 10 Year	12	30,0	30,0	100,0
	Total	40	100,0	100,0	

Source: Proceed Data, 2026

The most common length of tenure among respondents was 1–5 years (47.5%), followed by those with 10+ years of experience (30.0%), 6–10 years (20.0%), and less than 1 year (2.5%). Based on these findings, the majority of auditors participating in the survey had tenure between one and five years.

Table 7. Position

Position					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Expert First	29	72,5	72,5	72,5
	Expert Young	4	10,0	10,0	82,5
	Expert Middle	7	17,5	17,5	100,0
	Total	40	100,0	100,0	

Source: Proceed Data, 2026

A total of 72.5% of respondents identified themselves as novice expert auditors, 17.5% as intermediate expert auditors, and 10.0% as junior expert auditors; this breakdown is shown in Table 5. Novice Expert Auditor appears to be the most common response level among study participants.

Test Statistics Descriptive

Table 8. Results Test Statistics Descriptive

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Whistleblowing System	40	27,00	55,00	43,8750	6,48544
Competence Auditor	40	37,00	55,00	48,7000	4,75125
Internal Control	40	40,00	60,00	50,6750	4,89053
Prevention Fraud	40	20,00	30,00	26,0000	2,81024
Valid N (listwise)	40				

Source: Proceed Data, 2026

Data analysis was conducted by all 40 respondents (N=40), as shown in Table 8 of the descriptive statistical test. A range of 27–55, with an average value 43.8750 and a standard deviation of 6.48544, was recorded for the Whistleblowing System variable. A range of 37–55 was recorded for the Auditor Competence variable, with an average value

48.7000 also a standard deviation of 4.75125. Furthermore, the score for the Internal Control variable varied between 40 and 60, with a mean of 50.6750 and a standard deviation of 4.89053. For the Fraud Prevention variable, a score between 20 and 30 is available.

The mean score was 26.0000, with a standard deviation of 2.81024. Data dispersion was minimal because, on average, the mean score for each variable was higher than its standard deviation; as a result, the responses were generally consistent and accurately reflected the context of the study.

Test Validity And Test Reliability

Table 9. Test Validity

Variables	Item	r Count	r Table
X1	X1.1	0, 774	0.312
	X1.2	0, 774	0.312
	X1.3	0, 800	0.312
	X1.4	0, 807	0.312
	X1.5	0, 701	0.312
	X1.6	0, 602	0.312
	X1.7	0, 847	0.312
	X1.8	0, 847	0.312
	X1.9	0, 655	0.312
	X1.10	0, 881	0.312
	X1.11	0, 733	0.312
X2	X2.1	0, 834	0.312
	X2.2	0, 775	0.312
	X2.3	0, 745	0.312
	X2.4	0, 756	0.312
	X2.5	0, 550	0.312
	X2.6	0, 668	0.312
	X2.7	0, 691	0.312
	X2.8	0, 800	0.312
	X2.9	0, 724	0.312
	X2.10	0, 857	0.312
	X2.11	0, 742	0.312
X3	X3.1	0, 710	0.312
	X3.2	0, 759	0.312
	X3.3	0, 566	0.312
	X3.4	0, 578	0.312
	X3.5	0, 526	0.312
	X3.6	0, 483	0.312
	X3.7	0, 622	0.312
	X3.8	0, 712	0.312

	X3.9	0, 813	0.312
	X3.10	0, 583	0.312
	X3.11	0, 762	0.312
	X3.12	0, 633	0.312
Y	Y.1	0, 777	0.312
	Y.2	0, 778	0.312
	Y.3	0, 743	0.312
	Y.4	0, 713	0.312
	Y.5	0, 765	0.312
	Y.6	0, 756	0.312

Source: Proceed Data, 2026

Based on the validity test results given in Table 9, all of the statement items have r that are greater than the table r value of 0.312. concludes that the variables of whistleblowing system, auditor competence, internal control, and fraud prevention are all valid and appropriate for this study.

Table 10. Reliability Test

Variables	Test Reliability
	<i>Cronbach's alpha</i>
X1	0.926
X2	0.918
X3	0.871
Y	0.843

Source: Proceed Data, 2026

All of the variables in Table 10 have Cronbach's Alpha values higher than 0.70. Consequently, the results generated by all study instruments are consistent and therefore reliable,

Test Assumptions Classic

Table 11. Test Normality Kolmogorov Smirnov

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		40
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1,67469156
Most Extreme Differences	Absolute	,097
	Positive	,097
	Negative	-,065
Test Statistic		,097
Asymp. Sig. (2-tailed)		,200 ^{c,d}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source: Proceed Data, 2026

Table 11 shows that at a significance level of 0.200, the Kolmogorov-Smirnov test produces a result of 0.097. With a value of $0.200 > 0.05$, the Kolmogorov-Smirnov test findings indicate a significance level higher than 5%. Therefore, a normal distribution fits the residual data. The regression model can be used because it conforms to the assumptions of a normal distribution, in other words.

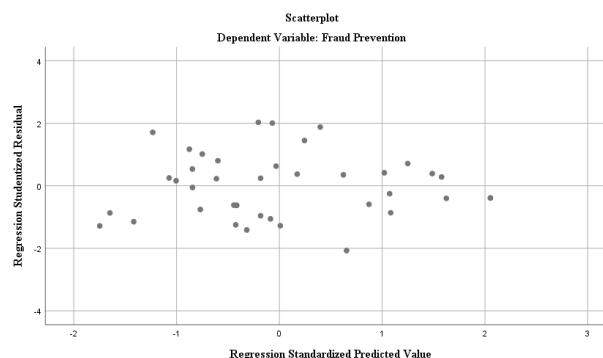
Table 12. Multicollinearity Test Coefficients a

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Whistleblowing System	,542	1,844
	Competence Auditor	,736	1,358
	Control Internal	,431	2,321

Source: *Proceed Data, 2026*

All three independent variables have tolerance values higher than 0.10 (0.542, 0.736, and 0.431), according to the multicollinearity test results table, yet the VIF is below 10. Researcher may say that the regression model is valid since none of the independent variables exhibit multicollinearity.

Picture 1. Test Heteroscedasticity



Source: *Proceed Data, 2026*

In the illustration, you can see a scatterplot. The points are spread between 0 and 1, and no clear pattern is visible. This rules out the possibility of heteroscedasticity in the regression model.

Analysis Regression Linear Multiple

Table 13. Test Analysis Regression Linear Multiple

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,776	3,358		,827	,414
	Whistleblowing System	,222	,058	,511	3,790	,001

Competence Auditor	,119	,068	,201	1,739	,091
Control Internal	,152	,087	,265	1,749	,089

Source: *Proceed Data, 2026*

The regression equation ($Y = 2.776 + 0.222X_1 + 0.119X_2 + 0.152X_3$) is based on what was found in the research of multiple linear regression. Given that Internal Control, Auditor Competence, and Whistleblowing System are all kept constant, it follows that the value of Fraud Prevention is 2.776 as well. The regression coefficient of the whistleblowing system (X_1) is 0.222, which is a positive sign for the direction of the connection. With the premise that the variables of auditor competence and internal control remain constant, there will be a 0.222 increase in fraud prevention for every one-unit increase in the whistleblowing system. This finding reinforces the idea that efforts to combat fraud tend to increase with the quality of the internal operations of the whistleblowing system. A favorable association is indicated by the regression coefficient of auditor competence (X_2) of 0.119. Assuming all other factors remain constant, this means an increase in fraud prevention of 0.119 for every one-unit increase in auditor skill. Despite the encouraging trend, it will be necessary to wait for hypothesis testing findings before we can see how auditor competence affects fraud prevention. X_3 , the internal control regression coefficient, is 0.152, which is similar to the exterior correlation and suggests a causal link. Assuming all other independent variables remain constant, this results in a 0.152 increase in fraud prevention for every one-unit increase in internal control. However, the t-test findings still reveal the true extent of this variable's impact. Positive regression coefficients for each of the three independent variables indicate that better fraud prevention measures are often implemented after they are implemented.

Results Test Hypothesis

Results Test Coefficient Determination (R^2)

Table 14. Results Test Coefficient Determination (R^2)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,803 ^a	,645	,615	1,74307

Source: *Proceed Data, 2026*

Based on table 14 that is results testing coefficient determination in on, can known mark R^2 is worth 0.645 What this implies is that the Whistleblowing System is an independent variable that depends on fraud prevention as a whole, Competence Auditor And Control Internal in studies This is worth 64.5% while the rest worth 35.5% explained by variables other outside model studies.

Results Test F

Table 15. Results of the ANOVA F Test a

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	198,621	3	66,207	21,791	,000 ^b
	Residual	109,379	36	3,038		
	Total	308,000	39			

Source: Proceed Data, 2026

According to the test F findings in table 15, the acquired mark F count is 21,791 > the mark F table value of 2.866 and the significance level is sig. A substantial influence of the Whistleblowing System, Auditor Competence, and Internal Control factors on Fraud Prevention is shown by the rejection of H₀ and acceptance of H_a, since the value is 0.000 < 0.05.

Results Test T

Table 16. Results of the T-Test Coefficients a

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,776	3,358		,827	,414
	Whistleblowing System	,222	,058	,511	3,790	,001
	Competence Auditor	,119	,068	,201	1,739	,091
	Control Internal	,152	,087	,265	1,749	,089

Source: Proceed Data, 2026

Influence variables independent on variables dependent in a way partial :

1. The Whistleblowing System variable (X 1) has a computed t value of 3.790, which is more than the mark t table value of 2.024, and a significance value of 0.001 < 0.05. Consequently, we reject H₀ and accept H₁, indicating that the Whistleblowing System significantly and positively impacts Fraud Prevention.
2. Competence Auditor (X 2) mark t count variables are not significantly related to prevention of fraud, since the sig value is more than 0.05 (0.091) and the mark t table value is 2.024. Consequently, H₀ is accepted and H₂ is rejected.
3. Since the t-table value of 2.024 and the sig value of 0.089 are both more than 0.05, we may conclude that the null hypothesis (H₀) is accepted and the alternative hypothesis (H₃) is rejected, indicating that the Internal Control variable (X₃) does not significantly impact Fraud Prevention.

4. DISCUSSION

Influence Whistleblowing System to Prevention Fraud

Positive and statistically significant results from hypothesis testing suggest that the Whistleblowing System variable helps prevent fraud. A significant value of $0.001 < 0.05$ and an estimated t-value of 3.790, which is more than the t-table value of 2.024, show this. Consequently, we will accept the null hypothesis (H1). These findings indicate that the BPK Republic of Indonesia representative office in Central Sulawesi Province found the efficiency of their whistleblowing system in preventing fraud increased as its implementation improved. Employees can report suspected violations in a secure environment through the whistleblowing system, which helps catch anomalies before they cause fraud or damage to the organization.

The results of this study are in line with what is stated in Agency Theory, which is that effective monitoring mechanisms can lessen the chances of agents and principals having conflicts of interest. These findings also support the Fraud Triangle Theory, particularly regarding opportunities. A whistleblower system can make it more difficult for individuals to commit fraud by enabling the identification and subsequent investigation of any violations.

This study's conclusions corroborate those of previous research demonstrating that a whistleblowing system can reduce fraud cases Syafitri & Syafdinal (2023), Putri & Sofyan (2023), and (Setiawan et al., 2025)

Influence Competence Auditor to Prevention Fraud

Although the association between Auditor Competence and the dependent variable was not statistically significant, it did show a positive correlation during hypothesis testing. Since the computed t-value of 1.739 was less than the t-table value of 2.024 and the significance value of 0.091, which is more than 0.05, the second hypothesis (H2) was rejected. A positive regression coefficient did not indicate that auditor competency significantly affected the Supreme Audit Agency's (BPK) attempts to prevent fraud, according to researchers in Central Sulawesi Province. This is likely due to the State Audit Board (SPKN) and the relatively high level of education, training, and professional certification held by all BPK auditors. The impact on fraud prevention was not statistically significant because this situation caused respondents' skill levels to vary widely.

According to agency theory, auditor competence helps level the playing field in terms of information asymmetry. However, effective fraud prevention requires a combination of human skills and organizational control mechanisms. Therefore, it takes more than just competent auditors to make a difference in fighting fraud. The findings of this study strengthen the findings of Setiawan et al (2025) and Fiar & Jaeni (2022) which also found no substantial impact of auditor skills on fraud prevention. Unlike previous studies, this

study shows that technical skills should not be prioritized over system support and integrity principles when it comes to fraud prevention.

Influence Control Internal to Prevention Fraud

Testing the null hypothesis yields a positive regression coefficient of 0.152, indicating that the Internal Control variable has little to no impact on preventing fraud. The third hypothesis (H3) is rejected since the computed t-value of 1.749 is less than the t-table value of 2.024 and the significance value is greater than 0.05. Although the BPK (BPK) internal control system has been well implemented, these data show that it does not significantly influence fraud prevention. Reasons include a more uniform view of auditors on internal control as a consequence of its incorporation into the BPK as a standard process. Consequently, there is no significant statistical impact, and the response variance is very small.

If internal controls are effective in reducing the likelihood of fraud, then the Fraud Triangle Theory applies. However, if all auditors follow a perfectly consistent and efficient control system, then there will be no significant impact from small differences in internal control effectiveness. According to this study and the study of Rahmani & Rahayu, (2022) and Astuty et al (2019) There is no correlation between effective internal control and reduced fraud. Internal control is a vital tool for any business, but its success depends on factors such as corporate culture, employee compliance, and the level of oversight implemented. While the relationship is trending in the right direction, it won't make a significant difference in combating fraud at the BPK Representative Office in Central Sulawesi Province.

The Influence of Whistleblowing System, Auditor Competence and Internal Control on Fraud Prevention

Findings from the simultaneous testing show that internal control, auditor competence, and whistleblowing mechanisms all play substantial roles in preventing fraud. According to the study, internal control effectiveness, auditor competence, and the whistleblowing system work together to prevent fraud. The combination of these three factors forms a significant model for explaining fraud prevention, although only the whistleblowing system exhibits a partially meaningful impact. This demonstrates that anti-fraud initiatives require a holistic strategy, rather than relying solely on a single component.

Conclusion

The study's findings suggest that the whistleblowing system helps reduce instances of fraud. This suggests that effective, secure, and dependable means of reporting violations can promote openness, responsibility, and the early identification of possible fraud, allowing for the most effective prevention of fraud. On the flip side, fraud prevention is unaffected by

auditor competency and internal control. Without additional factors like organisational commitment, a culture of integrity, compliance with the code of ethics, and implementation of a consistent oversight system, this finding suggests that an increase in auditor competence and implementation of internal controls is not yet enough to increase the effectiveness of fraud prevention. On the other hand, the whistleblowing system, auditor competence, and internal control all had an impact on fraud prevention at the same time, indicating that these three factors work together to explain fraud prevention variances. As a result, in order to achieve good governance and reduce the risk of fraud, the BPK of the Republic of Indonesia Representative Office of Central Sulawesi Province is anticipated to maintain its commitment to bolstering the whistleblowing system, improving the efficacy of auditor competency development, and optimising the implementation of internal controls.

This study has several limitations. First, the findings cannot be broadly generalized due to the very small sample size of only 40 auditors. Furthermore, there were some issues with the data collection method—an online survey using Google Forms—as only a small proportion of respondents actually completed it; the survey was redistributed in hard copy the following day. Third, auditors may have been busy at the time of questionnaire distribution, which may have reduced their interest and engagement. A fourth issue is that auditors' views on fraud may have been influenced by their own personal opinions, values, and circumstances, which purely quantitative methods fail to adequately investigate.

Future research could increase the conclusions' generalisability by include a larger sample size and respondents from different regions, considering these constraints. To gain a better understanding of auditors' perspectives, a combination of tools, including case studies and in-depth interviews, is recommended. Future researchers can enhance the study framework by incorporating more factors. From a practical perspective, it is hoped that the BPK RI Representative Office in Central Sulawesi will continue to improve the implementation of the whistleblowing system, enhance auditor competency through ongoing education and training, while maximising the efficiency with which the internal control system backs up initiatives to avoid fraud. Employees who report potential violations through the whistleblowing mechanism should be protected, and the BPK RI Representative Office in Central Sulawesi should strive to build an organizational culture that upholds honesty and professionalism. The goal of this initiative is to strengthen open, accountable, and integrity-based audit governance while making fraud prevention more effective. Therefore, this study is expected to provide scientifically significant findings and provide valuable information to the BPK RI Representative Office in Central Sulawesi to improve the effectiveness of fraud monitoring and prevention.

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