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COSO ERM AND THE ROLE OF INTERNAL AUDITORS IN FRAUD PREVENTION (Survey on Internal Auditors in Indonesia)

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Abstrak

Tujuan Utama - Penelitian ini bertujuan untuk mengetahui dan menganalisis seberapa besar peran audit internal dan pengendalian internal dengan pendekatan COSO ERM 2017 berpengaruh terhadap pencegahan *fraud* (korupsi).

Metode - Data didapatkan melalui sebaran kuesioner pada auditor internal yang berada pada Institut Auditor Internal Indonesia. Penentuan sampel menggunakan metode *random sampling*, untuk analisis data digunakan metode analisis SEM-PLS, dengan jumlah sampel yang diperoleh sebanyak 133 responden.

Temuan Utama - Fakta yang terjadi di Indonesia, terdapat beberapa kasus korupsi telah terjadi sebagai contoh perkara korupsi PT. Asuransi Jiwasraya (ASABRI), kasus korupsi PT. Garuda Indonesia (Persero), Tbk. Perkara korupsi ijin Benih Lobster, kasus bansos covid-19, dugaan korupsi LPEI. Fenomena tersebut membuktikan bahwa masih terdapat berbagai masalah korupsi terjadi di Indonesia, survey ACFE 2019 menunjukkan bahwa *fraud* didominasi oleh tindakan korupsi dengan persentase 64,4%. Hal ini menarik peneliti untuk melakukan penelitian lebih lanjut mengenai peran audit internal dan pengendalian internal COSO ERM 2017 *framework* yang tidak terdapat pada penelitian sebelumnya, dan lebih memusatkan pada pencegahan *fraud* jenis korupsi yang mana semakin banyak muncul kasus korupsi sebagaimana dinyatakan oleh ACFE (2019).

Implikasi Teori dan Kebijakan - Peran Audit Internal berpengaruh positif terhadap Pencegahan *Fraud* (korupsi). Pengendalian Internal dengan kerangka kerja COSO ERM 2017 berpengaruh positif terhadap Pencegahan *Fraud* (korupsi).

Kebaruan Penelitian - Penelitian mengenai peran audit internal terkait pengendalian internal COSO ERM 2017, masih jarang dilakukan. Selain itu, penelitian ini juga lebih fokus pada pencegahan *fraud* berupa korupsi. Menurut ACFE, saat ini korupsi merupakan kasus *fraud* yang paling banyak terjadi.

Abstract

Main Purpose - This study aims to determine and analyze how much the role of internal audit and internal control with the COSO ERM 2017 approach has an effect on preventing fraud (corruption).

Method - The data was obtained through the distribution of questionnaires to the internal auditors at the Indonesian Institute of Internal Auditors. Determination of the sample using random sampling method, for data analysis used the SEM-PLS analysis method, with the number of samples obtained as many as 133 respondents.

Main Findings - The fact that happened in Indonesia, there are several cases of corruption have occurred as an example of the corruption case of PT. Asuransi Jiwasraya (ASABRI), the corruption case of PT. Garuda Indonesia (Persero), Tbk. Corruption case of Lobster Seed permit, case of social assistance covid-19, LPEI corruption allegation. This phenomenon proves that there are still various corruption problems that occur in Indonesia, the 2019 ACFE survey shows that fraud is dominated by acts of corruption with a percentage of 64.4%. This attracts researchers to conduct further research on the role of internal audit and internal control in the COSO ERM 2017 framework which was not found in previous research, and focuses more on preventing fraud, the type of corruption in which more and more cases of corruption appear as stated by ACFE (2019).

Theory and Practical Implications - The role of Internal Audit has a positive effect on Fraud Prevention. Internal Control with the COSO ERM 2017 framework has a positive effect on Fraud Prevention.

Novelty - Research on the role of internal audit related to internal control COSO ERM 2017, is still rarely done. In addition, this research also focuses more on preventing fraud in the form of corruption. According to ACFE, currently corruption is the most common fraud case.

Keywords: role of internal audit; fraud prevention

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INTRODUCTION

Fraud is any unlawful act done intentionally to deceive other parties and gain personal or group gain, according to The Association of Certified Fraud Examiners (ACFE, 2017). Fraud is defined as a form of crime to gain profit by using fraud as its main modus operandi (Wells, 2018:3-4). The various types of fraud include: corruption, investment fraud, asset misappropriation and fraudulent financial reporting (ACFE, 2018). To minimize the occurrence of fraud, prevention is the first step in combating fraud (Nusantara et al., 2020). By implementing an effective fraud prevention program within the organization, the root causes of fraud can be eradicated and minimized (Peltier-Rivest, 2018). In addition, efforts to prevent fraud can be carried out by the role of internal audit through inspection and evaluation of internal controls and disclosure of fraud (A. Arens et al., 2012). The internal audit function plays an important role in the overall governance contribution of the fraud risk management program. The independence given by the internal audit function to the board and management is an effective and well-designed control in managing fraud risk (Week, 2009). Fraud prevention can also be done by streamlining internal controls (Suroso, 2011). Internal control is a measure taken by the entity's board of directors, management and other personnel, designed to provide reasonable assurance about the achievement of objectives related to operations, reporting and compliance (Week, 2009).

The fact that happened in Indonesia, there are several cases of corruption have occurred as an example of the corruption case of PT. Asuransi Jiwasraya (ASABRI), the corruption case of PT. Garuda Indonesia (Persero), Tbk. Lobster Seed license corruption cases, the Covid-19 social assistance case, LPEI corruption allegations and many more. This phenomenon

proves that there are still various corruption problems that occur in Indonesia, the 2019 ACFE survey shows that fraud is dominated by acts of corruption with a percentage of 64.4%. Previous research still has not provided conclusive results related to this concept. Research (Marsandy & Rahmaita, 2018) provides evidence that the role of internal audit has a positive effect on fraud prevention efforts. This is in line with research (Syahputra, 2019) which proves that the role of internal audit has an influence in preventing fraud. However, (Novita Lorensa et al., 2018) found contradictory findings that the role of internal audit has no effect on fraud prevention, because internal audit has not been able to reduce fraud, the professional ability of internal auditors has not been maximally carried out in the examination process to prevent fraud. Research (Pratiwi et al., 2020) states that internal control does not have a positive effect on fraud prevention. The majority are at level one, initial/ad hoc, where there are already internal control practices, but the risk and control approach is still ad-hoc and disorganized, without communication and monitoring so that weaknesses are not identified. (Dewi & Wirakusuma, 2019) stated that internal control has a negative influence on fraud tendencies. In addition, there is still risk complexity, business environment risk management, and organizations must overcome the challenges of global corruption with comprehensive and dynamic programs.

This attracts researchers to conduct further research on the role of internal audit and internal control in the COSO ERM 2017 framework (Commission, 2004) which was not found in previous research, and focuses more on preventing fraud, the type of corruption in which there are more and more cases of corruption as stated by ACFE (2019). This study also contributes to the learning literature on the role of internal audit, internal audit

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activity by examining the effect of the role of internal audit in accordance with ISPPIA 2017 standards. Internal audit standards consisting of two groups describe the attributes of organizations and individuals who carry out internal audits (attribute standards), regulate the nature of the internal audit and provide quality criteria for measuring the performance of the internal audit.

In addition, internal control by testing more comprehensively the size of the elements of the 2017 COSO ERM framework. The 2017 COSO ERM framework approach describes the complexity of risks, and the management of various business environmental risks by implementing the 20 (twenty) principles listed in COSO ERM. 2017. This explanation can help students understand and increase their knowledge of the role of internal audit and internal control. COSO ERM 2017 is a measuring tool for internal auditors in improving the performance and effectiveness of the role of internal audit and can assist the management of a business organization in preventing corruption fraud.

Based on the background that has been presented, the authors conducted a deeper study of the influence of the role of internal audit and internal control on the prevention of fraud that occurred. This study aims to determine and analyze how much the role of internal audit and internal control with the COSO ERM 2017 approach has an effect on preventing fraud (corruption).

30 METHOD

This research is a descriptive type with a quantitative approach supported by an explanatory survey model. This study uses a deductive-inductive basic concept that begins with a theoretical framework, the conclusions of previous research, or the understanding of researchers who are built into problems to be proposed in order to obtain justification or refusal on the empirical data in the field. In addition, this study uses a type of survey that is able to describe the correlation between two or

more research variables. The survey method used is a questionnaire/question which is a means of collecting data and information in order to obtain data on a number of respondents who are believed to be able to replace the population. In addition, this research is categorized into cross-sectional studies, where research is carried out in a certain time.

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The population in this study were internal auditors at the Indonesian Institute of Internal Auditors totaling 200 people. From the total population, simple random sampling was used to obtain the research sample. Simple random sampling can work well because it can adequately represent the population. The sample size was calculated using the formula from Slovin (1960), so that a total sample of 133 respondents was obtained.

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The data used are primary where the data is obtained directly from the relevant individuals as respondents. In addition, the survey was carried out by distributing questionnaires in hard copy form as well as through online media for data collection. The questionnaire is packaged in the google form platform. The results of the distribution of the collected questionnaires will be analyzed using Structural Equation Modeling (SEM) Partial Least Square (PLS) on the Smart PLS 3.0.0 software version of Windows 10. (Hair et al., 2010) recommends PLS with a minimum sample size of 100 is enough to give valid results. All indicators used in this study are reflective. PLS is also suitable when the items in the instrument are reflective indicators (Hair et al., 2010). Another is to conduct a literature review including secondary data collection, reviewing data reference materials or other information as well as the results of previous research that are considered relevant in order to find the theoretical basis for this research.

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The data analysis method uses the Structural Equation Model (SEM) which is a structural equation model, namely statistical analysis used in research by simultaneously or simultaneously analyzing all variables and

indicators. Partial least square is a type of SEM model that focuses on describing the variance of the dependent variable when checking the model. The most important SEM-PLS is used to develop theory in exploratory research. In the verification research, quantitative analysis is used using a structural equation model (Structural Equation Modeling/SEM) based on the variance (element) namely PLS (Partial Least Square) which confirms the correlation of each variable. Hypothesis testing is done by dividing the path diagram into 1 sub structure consisting of 2 influences, namely the influence of the Internal Audit Role (X1) on Fraud Prevention (Y) (H1); the effect of Internal Control with COSO ERM Framework 2017 (X2) on Fraud Prevention (Y) (H2).

RESULTS AND DISCUSSION

The characteristics obtained by the researcher from the results of filling in the general data of respondents in the research questionnaire are as follows: from a total of 133 respondents, there are 115 or 87% of respondents who are male, and 18 (27%) are female. So it can be concluded that the majority of respondents are male; A total of 133 respondents consisted of 8% aged between 24-30 years, 17% had an age range of 31-37 years, ages between 38-44 years ranged from 23% of respondents, ages 45-51 were 31% and aged >52 years were 21%. It can be concluded that the predominant age of the respondents is between 45-51 years; Of the total 133 respondents, there are 3 respondents or 2% have the latest education Diploma III, 39 respondents or 29% have a bachelor's degree last education and 85 respondents (64%) have a strata-2 education, as many as 5 respondents

(4%) have a doctoral education, education other as many as 3 respondents or 2%. So it can be concluded that in filling out the questionnaire in this study, the majority of respondents had the latest education strata-2 (S2);

Of the total 133 respondents who participated in filling out this research questionnaire, 28 or 21% had work experience between 2-5 years, 24 respondents or 18% had work experience between 6-10 years, 28 respondents or 21% with work experience between 11 -15 years, and 13 respondents or 10% have experience in working for more than 16 – 20 years, and as many as 30% or 40 respondents have work experience of more than 20 years. Therefore, it can be concluded that the majority of respondents have more than 20 years of work experience; Respondents who have certificates with ONE certificate are 92 people (69.17%), with TWO certificates are 34 people (25.56%), with THREE certificates are 4 people (3.01%), with FOUR certificates are 2 people (1.5%) and with FIVE certificates as many as 1 person (0.75%) internal auditor certificate.

Descriptive statistics are descriptions of respondents' answers to explain a data seen from the average value (mean), standard deviation (standard deviation) displayed in the table for each exogenous, moderating, and endogenous variables. Here the mean is the average value of the answers of all respondents through the research variables, for standard deviation is the variation of the respondent's answers, namely the number 1 (one) which means strongly agree to 5 (five) which is strongly disagree.

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Table 1. Descriptive Statistics

| Variabel | N | Min. | Max. | Means | Std. Deviation |
|----------------------------------|-----|------|------|---------|----------------|
| The Role of Internal Audit | 133 | 1 | 5 | 1.70677 | 1.085594062 |
| Internal Control (COSO ERM 2017) | 133 | 1 | 5 | 1.85714 | 1.001081666 |

| | | | | | |
|-------------------------------|-----|---|---|---------|-------------|
| Fraud (Corruption) Prevention | 133 | 1 | 5 | 1.80451 | 1.003468580 |
|-------------------------------|-----|---|---|---------|-------------|

Based on Table 1, it can be seen that the number (N) of data is 133 respondents, with the minimum value for the Internal Audit Role variable is 1 and the maximum value is 5, the average value (Means) is 1.70, which means that respondents in answering the role of audit are more dominant answer in the direction of 1 to 2, with a fairly diverse level of diversity seen from the value of Std. The deviation is 1.0855. Internal Control has a minimum value of 1 and a maximum of 5, with an average level (Means) of 1,857, which means that respondents in answering internal control are more dominant from 1 to 2, and respondents in answering are quite diverse (1.00100). Then the Fraud Prevention variable has a minimum value of 1 and a maximum of 5, with an average level (Means) of 1,804, which means that respondents in answering Fraud prevention are more dominant from 1 to 2, and are quite diverse, which are marked by the Std value. Deviation 1.0034.

Hypothesis testing is done by dividing the path diagram into 1 sub structure consisting of 2 influences, namely the influence of the Internal Audit Role (X1) on Fraud Prevention (corruption) (Y) (H1); the influence of Internal Control with the COSO ERM 2017 framework (X2) on Fraud (corruption) Prevention (Y) (H2);

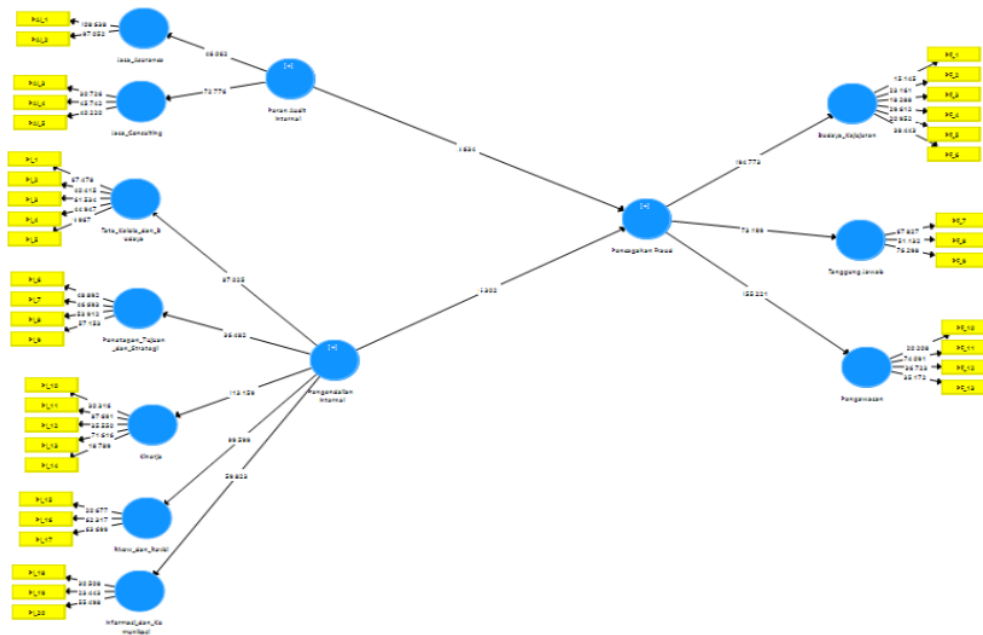


Figure 1. Path Diagram Division

From Figure 1, it is possible to analyze hypotheses 1 and 2 as follows:

| | Coefficient | T Statistics (IO/STDEVI) |
|--|-------------|--------------------------|
| Internal Control -> Fraud Prevention | 0.604 | 6.302 |
| The Roll of Internal Audit -> Fraud Prevention | 0.360 | 3.634 |

Hypohotesis Test 1

H₀ : The role of Internal Audit (X1) has a negative effect on Fraud Prevention (corruption) (Y);

H₁ : The role of Internal Audit (X1) has a positive effect on Fraud Prevention (corruption) (Y).

Criteria Testing:

H₀ ditolak jika $t_{hitung} > t_{tabel}$ pada taraf signifikansi α (5%);

H₀ diterima jika $t_{hitung} < t_{tabel}$ pada taraf signifikansi α (5%).

T tabel = 1,96

Conclusion: Due to the calculated T value (3.634) > T table (1.96), H₀ is rejected. By looking at the coefficient value of the variable 0.360 which is positive, it can be concluded that the role of Internal Audit (X1) has a positive effect on Fraud Prevention (corruption) (Y).

Hypothesis Test 2

H₀ : Internal Control with the COSO ERM 2017 framework (X2) has a negative effect on Fraud Prevention (corruption) (Y);

H₁ : Internal Control with the COSO ERM 2017 framework (X2) has a positive effect on Fraud Prevention (corruption) (Y).

Testing Criteria:

H₀ is rejected if $t_{count} > t_{table}$ at significance level α (5%);

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H₀ is accepted if $t_{count} < t_{table}$ at significance level α (5%).

T tabel = 1,96

Conclusion: Because the value of T arithmetic (6.302) > T table (1.96) then H₀ is rejected. And by looking at the coefficient value of the variable 0.604 which is positive, it can be concluded that Internal Control with the COSO ERM 2017 framework (X2) has a positive effect on Fraud Prevention (Corruption) (Y).

The Influence of the Role of Internal Audit on Fraud Prevention (Corruption)

The role of internal audit has a positive effect on preventing corruption. The results of this study prove that internal audit plays an active role in preventing corruption. Based on respondents' confirmation, the active role of internal audit through its capacity in providing assurance services and views and challenges to the internal control of a process (insight/catalyst services) can prevent and detect corruption. Measurement of the magnitude of influence can be seen from how large or how many areas of governance, risk, and compliance are touched in a period. Audit results that can identify the extent to which fraud occurs can be avoided or pursued, showing the role of internal audit in preventing corruption. There are many examples of how the services provided relate to corruption prevention.

Another respondent stated that conceptually, fraud can be mitigated in three layers of security. In practice, there are many factors that make these three layers of security not optimal, namely the factor of resources, limited time and/or priority over the control exercised. This is in accordance with the results of the ACFE survey where internal audit has a 15% share in detecting fraud and the management ranks 12%. Internal Audit has sufficient knowledge about fraud risk and has in-depth operational experience. Professional education or education helps increase internal audit knowledge such as training, discussion forums, to conferences. The initiative for internal audit to touch the cultural aspect is a good step in preventing corruption.

According to (Effendi & Paramarta, 2020) in his research, the role of internal audit has a large significant impact on fraud prevention. With its role as an Assurance Service and as a Consulting Service, internal audit is able to contribute highly in preventing fraud (corruption) which refers to its role in the International Standards for Professional Practice of Internal Auditing (SIPP, 2017).

Research related to this was carried out by (Syahputra, 2019) stating that the review of internal audit elements starting from planning, testing, dissecting findings, to follow-up supervision, has been running according to regulations and theory so that the role of internal audit has an influence in preventing fraud. The same thing was also expressed by (Fahmi & Syahputra, 2019), namely the analysis of internal audit elements starting from the planning, testing, discussion of findings, to follow-up reviews, has been in line with existing regulations and theories. Thus, internal audit has a good role in preventing fraud. An internal audit performs audit procedures regarding disclosure of fraudulent financial statements and misappropriation of assets. This study also supports Arens' theory (A. Arens et al., 2012) which states that internal audit plays a key role in monitoring organizational activities to ensure that anti-fraud control programs operate effectively.

The role of internal audit through inspection and evaluation of internal controls and disclosure of fraud (A. Arens et al., 2012).

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In line with research conducted (Marsandy & Rahmaita, 2018), states that the role of internal audit has a positive influence on prevention efforts, because the role of internal audit creates management risk control and effective internal control in preventing fraud.

The Effect of 2017 COSO ERM Internal Control on Fraud Prevention (Corruption)

In this study, it was found that the control of COSO ERM 2017 had a positive effect on preventing corruption. Governance establishes entity statements, reinforces their importance, and ensures control responsibilities for an entity's risk management. Entity risk management, strategy, and goal setting synergize in the strategic planning flow, it is necessary to identify and assess what risks are posed that can affect the achievement of business strategies and goals. Considering the substantial changes and any improvements needed by reviewing the performance of the entity, further processes are needed from internal and external that spread up, down and throughout the entity.

Respondents confirmed that internal control is often considered to be under the responsibility of internal audit, but essentially internal control is a system created by management to supervise the entity's internal operational activities. Internal control can be carried out in each business unit (each division) which will be evaluated by internal audit whether the internal control has been effective or not. Internal control with integrity parameters or control environment can maximize effectiveness. Internal control is under the Compliance division, referring to COSO ERM for strategic improvement, effective and efficient use of resources, reliable reporting, compliance with applicable laws and regulations and risk management in helping stakeholder value creation. COSO ERM helps manage risk management properly, identify

risks including fraud risk as well as an effective internal control.

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The results of this study are in line with research (Nitsae et al., 2020) which states that fraud is carried out due to weak internal controls, and ineffective management methods. COSO ERM's internal control to prevent corruption is viewed from the COSO ERM principles in the form of policies established by fraud risk management including organizational governance, carrying out a comprehensive fraud risk assessment. Sorting, developing, and implementing preventive and detection control activities, establishing fraud reporting procedures and stages as well as a coordinated approach for investigations, corrective actions, fraud risk management monitoring processes, reporting results and improving processes. Organizations must address the challenge of global corruption with a comprehensive and dynamic program. This aspect is known as COSO ERM internal control. This study also supports the theory (A. Arens et al., 2012) that the internal control system includes policies and procedures aimed at providing reasonable assurance management that the company achieves its goals and segmentation.

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The results of this study are supported by research (Wulandari & Nuryanto, 2018) which states that internal control has a positive effect on fraud prevention. This is in line with Nitsae's research (Nitsae et al., 2020) which explains that internal control has a good effect on preventing acts of corruption.

CONCLUSION

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This study proves the role of internal audit has a positive influence on corruption prevention. The active role of internal audit through its capacity in providing assurance services and views and challenges on the internal control of a process (insight/catalyst services) can prevent and detect corruption. The results of the ACFE survey where internal audit has a 15% share in detecting fraud and the management ranks 12%. Another respondent

stated that conceptually, fraud can be mitigated in three layers of security. In practice, there are many factors that make these three layers of security not optimal, namely the factor of resources, limited time and/or priority over the control exercised. Although the role of internal audit has a positive effect on fraud prevention, it is still not optimal. This is in line with the phenomenon that is still happening, including the corruption case of PT. Asuransi Jiwasraya (Persero), the corruption case of PT. Garuda Indonesia (Persero), Tbk., The corruption case of PT. Asabri (Persero), the alleged bribery case for the license to export lobster seeds (benur), the alleged bribery case regarding the procurement of goods or services regarding the Covid-19 Social Assistance. Combining prevention efforts with detection and investigation involving several related parties to minimize the occurrence of corruption in Indonesia.

Internal control with the COSO ERM 2017 framework has a positive effect on preventing fraud (corruption): The system in this internal control includes all established methods and tools to maintain the security of company assets and data, check data accuracy, improve operational efficiency, and maintain regulations previously set. Internal control is a way to monitor, direct, and measure human resources in an organization or company. This internal control is quite important for the company because it involves data within the company because every incoming data must be verified. Select, develop, and implement preventive and detection control activities, establish fraud reporting processes and coordinated approaches to investigations and corrective actions and monitor fraud risk management processes, report results and improve processes. Strong internal control will minimize the occurrence of fraud (corruption).

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