

STRENGTHENING PUBLIC INTEGRITY: THE MODERATING ROLE OF ORGANIZATIONAL COMMITMENT ON DETERMINANTS OF FRAUD PREVENTION



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Abstract

Fraud remains a persistent challenge in Indonesia’s public sector, requiring robust systems and ethically committed personnel. This study examines the effects of competence, internal control systems, and whistleblowing mechanisms on fraud prevention within the Inspectorate of East Java Province, with organisational commitment as a moderating variable. A quantitative design was used, collecting primary data through questionnaires from civil servants. Data were analysed using Moderated Regression Analysis (MRA) with SmartPLS 4.0. Results show that competence and internal control systems have a positive and significant impact on fraud prevention, while the whistleblowing system has a positive but non-significant effect. Organisational commitment strengthens the influence of competence and internal control systems but weakens the effect of the whistleblowing system. These findings highlight the need to enhance personnel competence and control frameworks, and to improve whistleblowing accessibility, protection, and credibility, fostering an organisational culture that upholds integrity and effectively mitigates fraud.

INTRODUCTION

Fraud remains pervasive in Indonesia, affecting both the private and public sectors. It is perpetrated by individuals or groups seeking personal gain. As business and investment opportunities expand, the risk of fraud in both sectors increases. This phenomenon continues to attract significant attention at national and international levels. The rising number of fraud cases in Indonesia has raised serious concerns among government authorities and the public. Broadly defined, fraud involves deliberate actions intended to deceive others, resulting in harm to the victim and benefit to the perpetrator. Such actions often include the intentional manipulation of information to mislead other parties for personal advantage (Sari et al., 2021).

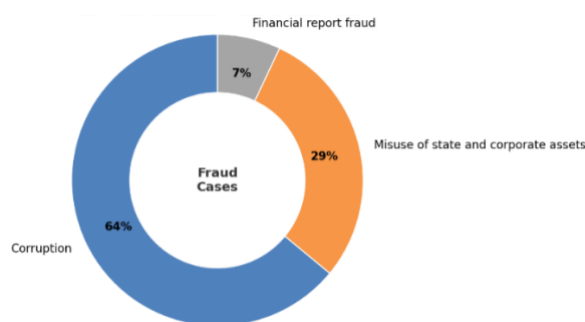


Figure 1. Fraud Composition in Indonesia
Source: Indonesia fraud survey (2020)

According to Figure 1 of the Indonesian Fraud Survey (SFI) conducted by the Association of Certified Fraud Examiners Indonesia (ACFE) in 2020, corruption is the most prevalent type of fraud in the country, accounting for 64.4% of cases. Misappropriation of state and corporate assets follows at 28.9%, while financial statement fraud is the least common, representing 6.7% of reported cases (ACFE Indonesia, 2020).

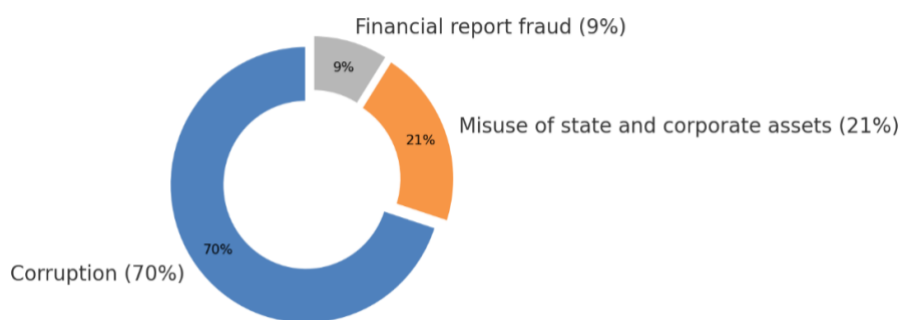


Figure 2. Most Damaging Fraud Data
Source: Indonesia fraud survey (2020)

Table 1. Losses incurred due to fraudulent activities

Loss Value	Corruption	Financial Report Fraud	Misuse of State and Corporate Assets
Rp ≤ 10 million	48,1%	67,4%	63,6%
Rp 10 million -50 million	4,2%	2,9%	3,3%
Rp 50 million – 100 million	8,4%	5,4%	8,8%
Rp 100 million – 500 million	11,7%	6,7%	9,6%
Rp 500 million – 1 billion	5,9%	6,7%	2,9%
Rp 1 billion – 5 billion	5,9%	3,8%	3,8%
Rp 5 billion – 10 billion	5,4%	2,1%	3,4%
Rp > 10 billion	5,4%	5,0%	4,6%

Source: Indonesia fraud survey (2020)

Based on Figures 2 and Table 1 from the Indonesian Fraud Survey (SFI) conducted by the Association of Certified Fraud Examiners Indonesia (ACFE), corruption remains the most financially damaging type of fraud for the Indonesian state, accounting for approximately 70% of total losses. This indicates that corruption cases contribute the greatest financial impact in Indonesia. Most corruption incidents involve losses below Rp. 10 million, whereas cases resulting in losses exceeding Rp. 10 billion are relatively rare, despite their significant financial consequences.

Based on the data presented, corruption remains a persistent and difficult-to-address problem in Indonesia, accounting for approximately 65% of all fraud cases and representing the most financially detrimental type of fraud for the state. Corruption is defined as behaviour that deviates from an individual's official duties in a public position, carried out to obtain personal gain, whether in the form of material benefits, status, or advantages for oneself, family, or affiliated groups, often in violation of applicable regulations.

Fraud can be perpetrated by both internal and external parties and can occur across various sectors, including government institutions. In East Java Province, the increasing number of corruption cases involving public officials, such as regional heads and legislative members, demonstrates that this problem remains a serious threat requiring collective attention. To strengthen anti-corruption efforts, the East Java Provincial Government issued Governor Regulation Number 7 of 2021, which expanded the functions of the Provincial Inspectorate by establishing a Special Assistant Inspector (Irbansus) focused on anti-corruption supervision. Irbansus is responsible for submitting Audit Reports (LHP) to the Governor, as the overseer of the internal control system, and to the Minister of Home Affairs. However, allegations of fraud emerged within the Inspectorate itself. Media reports indicate systematic deductions from the Income Improvement Allowance (TPP) for 142 employees between 2019 and 2022, resulting in estimated losses of Rp 9.8 billion. These findings highlight that effective fraud prevention requires not only robust systems but also integrity and commitment from all supervisory personnel.

One of the efforts to prevent fraud can start with increasing individual competence. Human resource competence reflects the ability of a person or organisation to carry out tasks effectively and efficiently, which includes knowledge, skills, and attitudes. Competent human resources, supported by education, training, experience, and understanding of applicable accounting and regulations, play an important role in preventing implementation errors and ensuring the conformity of financial reports with established standards (Afif & Andayani, 2021; Sujana et al., 2020). A study conducted by Novitasari & Sari (2022) showed that the competence of the apparatus has a significant and positive effect on fraud prevention. The results of a study conducted by Pratama et al. (2024) also showed that the results of HR competence has a positive and significant effect on fraud prevention. Employees with high levels of human resource competence can fully understand relevant accounting rules and concepts and learn the necessary procedures and practices. Vousinas (2019) explains one of the elements of the hexagon fraud theory, namely, capability. Competence is closely related to the capability element in the hexagon fraud theory. Individuals who have high abilities can be able to commit fraud easily. However, if employees have good integrity and ethics, competence becomes a deterrent because they are aware of the negative impacts and have good self-control. Cempakasari et al. (2023) also explain that human resource competence has a positive and significant effect on preventing fraud cases. Fraud prevention affects the competence of the company's HR.

Hadi et al. (2021) explained that the internal control system is a series of processes carried out by the board of commissioners, management, and all personnel in an organization, designed to provide a sufficient level of confidence in achieving three main objectives: ensuring the reliability of financial information, supporting the effectiveness and efficiency of operational activities, and ensuring compliance with applicable laws and regulations. Internal control encompasses various organisational activities that must be conducted comprehensively, with the board of commissioners ensuring that these objectives are achieved with adequate confidence (Pratama et al., 2024). Research conducted by Utama & Astawa (2021) showed that the internal control system had a positive effect on fraud prevention. Utama & Astawa's research (2021) explained that their findings were supported by the fraud hexagon theory, which includes the element of opportunity, arising when internal control is weak and supervision is insufficient. In such situations, individuals may exploit their positions to carry out actions that lead

to fraud for personal gain. Additionally, research by Sujana et al. (2020) indicated that the internal control system positively impacted fraud prevention. Boufounou et al. (2024) emphasised that robust internal control mechanisms in local government organisations play a pivotal role in combating corruption, enhancing financial transparency, and fostering sustainable economic development. This is consistent with the definition in Government Regulation of the Republic of Indonesia Number 60 of 2008, which states that the purpose of the internal control system is to ensure organisational goals are achieved through effective and efficient operations, accurate financial reporting, and compliance with laws and regulations.

Then, the whistleblowing system is a mechanism for reporting violations of law, ethics, or other adverse actions to the authorised party for follow-up. Although still relatively new in Indonesia, this system has proven effective in preventing fraud. The ACFE Indonesia survey in 2020 showed that whistleblowing was the most effective method in detecting fraud, with a contribution of 22.6%. Therefore, optimal implementation of this system in corporate and government environments is very important to prevent fraud (Wardoyo et al., 2022). The results of the study by Chairi et al. (2022) explained that the whistleblowing system had a positive effect on fraud prevention. The whistleblowing system acts as a tool for an agency in efforts to prevent and detect fraud, reducing the chances of fraud occurring. Research conducted by Maulida & Bayunitri (2021) showed that the whistleblowing system had a positive effect on fraud prevention. Xiong et al. (2021) found that enhancing external monitoring, such as through improved physical access for monitors, significantly reduced corporate misconduct by lowering information asymmetry and improving monitoring effectiveness. An effective whistleblowing system increases the participation of the community and company employees in preventing corruption and fraud by reporting to the authorities. Based on the hexagon fraud theory, the existence of a whistleblowing system reduces the chances or opportunities for someone to commit fraud because they feel they are being watched. Apart from the role of internal auditors, the whistleblowing system also serves as a critical factor influencing fraud prevention, as it enhances organisational transparency and accountability by encouraging the disclosure of unethical practices (Castellani & Nuralissa, 2022).

This study uses organisational commitment as a moderating variable. Organisational commitment is defined as the extent to which individuals identify with and are involved in a particular organisation, including beliefs, support for organisational goals and values, and a strong determination to contribute optimally for the benefit of the organisation. In addition, organisational commitment reflects a strong desire to maintain membership in the organisation (Kurniawan, 2022). Marta & Eliyana (2019) explained that organisational commitment reflects individual loyalty to the organisation, which is shown through a strong desire to remain part of the organisation, determination to achieve organisational goals, and belief in the values and norms applied in the organisation. Rifai and Mardijuwono (2020) demonstrated that organisational commitment positively affected fraud prevention, where higher employee commitment was associated with lower opportunities for fraud and stronger prevention efforts within the organisation. The role of organisational commitment as a moderating variable lies in its ability to influence the strength of the relationships between competence, internal control systems, and whistleblowing on fraud prevention. Loyalty and dedication to the organisation encourage individuals to comply more with organisational regulations and policies, including those related to fraud control (Rachman & Dyahrini, 2021). Maulida & Bayunitri (2021) explained that individuals with a high level of commitment tend to maximise their competence, implement control systems consistently, and be more proactive in reporting violations through whistleblowing mechanisms. Conversely, individuals with low organisational commitment may exhibit resistance to control systems and choose to overlook potential fraud, even if they possess adequate technical competence.

Research conducted by Novitasari & Sari (2022) showed that the competence of the apparatus had a significant effect on fraud prevention, which was strengthened by organisational commitment. An apparatus with adequate competence, accompanied by strong commitment, exhibited better and more responsible behaviour. This commitment also encouraged village officials to continue developing and improving their competence. Novitasari & Sari (2022) also found that organisational commitment weakened the influence of whistleblowing on fraud prevention. They explained that the implementation

of the whistleblowing system by village officials was still relatively low. Some officials felt hesitant or afraid to report fraud, choosing to remain silent. Therefore, increasing awareness and personal commitment are necessary to actively participate in implementing whistleblowing. Research conducted by Hindrianti & Rokhayati (2021) showed that commitment strengthened the relationship between internal control and fraud prevention. According to them, individuals who are committed to their organisation demonstrate loyalty. Employees who are highly committed to the organisation tend to comply more with regulations. As a result, employee commitment can help internal controls function more effectively in preventing fraud. Saputra et al. (2022) highlighted that adequate competence of village apparatus, supported by good village governance, could work together with the internal control system to prevent potential fraud.

Several previous studies have examined elements that influence fraud prevention, including human resource competencies, internal control systems, and whistleblowing procedures. However, the results of these studies remain inconsistent. Some studies concluded that human resource competencies and internal controls had a significant impact on fraud prevention, while others found that they did not. Furthermore, research on the role of organisational commitment as a moderating variable in the relationship between these factors and fraud prevention is limited. Some studies indicated that organisational commitment can enhance the relationship between internal control and fraud prevention, but there is no clear evidence of its moderating effect on other factors, such as human resource competencies and whistleblowing systems. Therefore, this study seeks to fill this gap by investigating how organisational commitment can strengthen the interaction between human resource competencies, internal controls, and whistleblowing systems in fraud prevention, particularly in the public sector.

Despite these efforts, a significant research gap remains. Most existing studies still relied heavily on the fraud triangle theory (pressure, opportunity, rationalisation) and have not comprehensively adopted the fraud hexagon model, which incorporates additional elements such as capability, ego, and collusion. Furthermore, the moderating role of organisational commitment has not been sufficiently explored, particularly in its interaction with human resource competence, internal control systems, and whistleblowing mechanisms. Empirical evidence was scarce and often inconsistent regarding how organisational commitment strengthens or weakens the influence of these variables on fraud prevention, especially within government institutions such as provincial inspectorates. Sargiacomo et al. (2024) pointed out that there is an “expectations gap” between public perceptions and auditors regarding the role of auditing in corruption prevention, which, if left unaddressed, can undermine the effectiveness of fraud prevention efforts in the public sector. Therefore, this study seeks to fill this gap by integrating the fraud hexagon framework and examining the moderating effect of organisational commitment in the context of public sector fraud prevention in East Java (Figure 3).

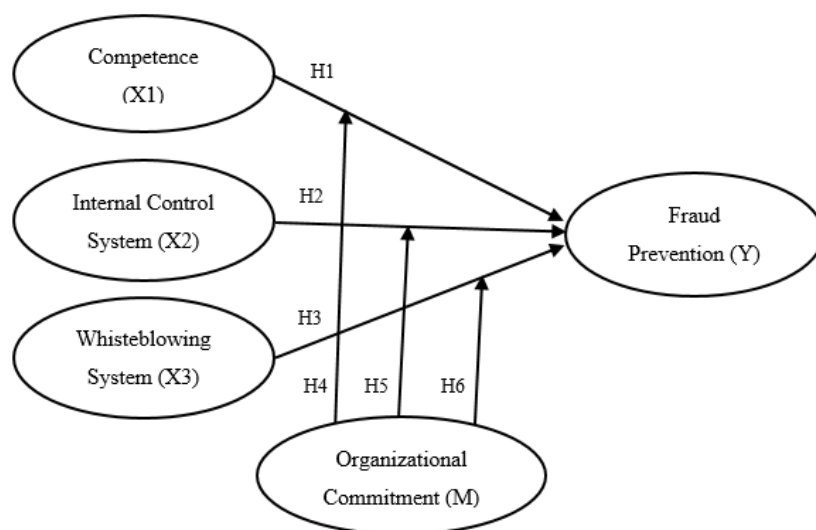


Figure 3. Research Framework

This study aims at analyzing the effect of competence, internal control system, and whistleblowing system on fraud prevention at the Inspectorate of East Java Province, with organisational commitment as a moderating variable. To explain the relationships between these variables, six hypotheses are proposed: competence affects fraud prevention (H₁); internal control system has a positive effect on fraud prevention (H₂); whistleblowing system has a positive effect on fraud prevention (H₃); competence has a positive effect on fraud prevention moderated by organizational commitment (H₄); internal control system has a positive effect on fraud prevention moderated by organizational commitment (H₅); and whistleblowing system has a positive effect on fraud prevention moderated by organizational commitment (H₆). Based on these theoretical and empirical foundations, this study presents a conceptual framework to guide the investigation.

METHOD

The type of data used in this research is primary data, which is obtained directly from respondents' answers to questions or statements presented through a questionnaire. The questionnaire employed in this study was closed, meaning that respondents could only select from predetermined answer choices provided in the statements, according to what best reflected their opinions. Closed questionnaires were chosen because they align closely with quantitative research methods. Primary data were collected by distributing the questionnaires to the sampled respondents, specifically the government apparatus of the Inspectorate of East Java Province. The variables in this study were measured using a Likert scale, where respondents provided their answers on a scale ranging from 1 to 5 (Table 2).

Table 2. Likert Scale

Response Category	Likert Scale
Strongly Disagree	1
Disagree	2
Netral	3
Agree	4
Strongly Agree	5

Population refers to a group consisting of subjects or objects with certain qualities and characteristics determined by researchers for analysis or study, with the aim of concluding (Sugiyono, 2021: 145). Based on this definition, the population in this study consists of the apparatus of the Inspectorate of East Java Province, totalling 150 individuals. The Inspectorate was deliberately chosen as the research focus due to its strategic role as an internal supervisory agency responsible for preventing and detecting fraud in regional government. However, the occurrence of alleged fraudulent practices within the Inspectorate itself, indicated by the Rp 9.8 billion in suspected illegal deductions from the income improvement allowance (TPP) between 2019 and 2022, demonstrates a paradox that requires academic attention. This dual role as both supervisor and suspected violator highlights the urgency of investigating the effectiveness of fraud prevention factors in this institution. A sample represents a portion of the population along with its characteristics (Sugiyono, 2021: 146). The sampling technique used in this study is non-probability sampling with a purposive sampling method. Purposive sampling is a non-probability technique in which the researcher deliberately selects individuals or groups considered most relevant or representative for the research purpose (Sugiyono, 2021: 153). The sample criteria in this study are as follows: (1) Employees who work as auditors in the Inspectorate of East Java Province. (2) Employee has at least 2 years of work experience. (3) Understand fraud prevention policies and procedures. Based on this explanation, the research sample was aimed at the East Java Provincial Inspectorate auditors, totalling 60 auditors. Variable measurement from this research can be seen from the Table 3 below.

Table 3. Variabel Measurement

Variable	Definition	Indicators
Competence (X ₁)	Competence refers to an individual's ability to apply their knowledge, skills, and experience in their work to achieve the desired goals.	1) Principles of good governance 2) Attitude and behaviour 3) Understanding of knowledge and knowledge 4) Expertise in working (Adhivinna et al., 2022)
Internal Control System (X ₂)	Everyone involved in an organisation, including management, the board of directors, and other departments, is involved in the internal control system.	1) Control Environment 2) Risk Assessment 3) Control Activities 4) Information and Communication 5) Monitoring (Aisyah et al.2019)
Whistleblowing System (X ₃)	Whistleblowing is the process by which members or former members of an organisation disclose information about behaviour that is considered illegal, unethical, or unlawful to a party or entity that has the power to take action on the matter.	1) Perception of the implementation of the whistleblowing system 2) Analysing the prevention efforts that have been carried out 3) Whistleblowing system reporting system 4) Protection for whistleblowers (Lestari & Ayu, 2021)
Fraud Prevention (Y)	Fraud prevention is an important step that aims to avoid fraud occurring at all levels of the organisation.	1) Establishment of anti-fraud policies 2) Fraud sensitivity 3) Control techniques 4) Procedures (Adhivinna et al., 2022)
Organisational Commitment (M)	Organisational commitment is deep support and belief in the values and goals that the organisation wants to achieve.	1) Affective Commitment 2) Continuance Commitment 3) Normative Commitment (Anggriani et al., 2019)

Source: Data Processed (2025)

The analysis technique in this study employed Moderated Regression Analysis (MRA) with the assistance of SmartPLS 4.0 software. MRA is used to examine the cause-and-effect relationship between independent and dependent variables, allowing the investigation of whether this relationship is strengthened or weakened by the presence of moderating variables.

The outer model is used to assess the validity and reliability of indicators in measuring constructs. Validity is evaluated through factor loading values (> 0.7) and Average Variance Extracted (AVE > 0.5). Discriminant validity is examined by analysing cross-loading values and comparing the square root of AVE with the correlations between constructs. Reliability is assessed using composite reliability and Cronbach's alpha, with values above 0.7 indicating acceptable reliability.

The inner model is used to evaluate the structural relationships between variables by examining the R-square (R²) value, which indicates the proportion of variance in the dependent variable explained by the independent variables. Hypothesis testing is conducted by analysing t-statistics (> 1.96) and p-values (< 0.05) to determine the significance of each path coefficient, including the effects of moderating variables.

RESULTS

The data collection was conducted by distributing questionnaires to auditors at the Inspectorate of East Java Province. Questionnaires were administered online via a Google Form link sent through WhatsApp, using contact information provided by the Inspectorate. The questionnaire was distributed to 60 respondents, representing 100% of the targeted sample. All 60 questionnaires were returned and deemed valid for further analysis, resulting in a 100% response rate. The demographic profile of the respondents is summarised in Table 4.

Table 4. Profile of Respondents

	Descriptive	N	%
Gender	Male	38	63,3%
	Female	22	36,7%
Age	20-30 years	26	43,3%
	31-40 years	23	38,3%
	40-50 years	7	11,7%
	>50 years	4	6,7%
Employee	Civil Servant	53	88,3%
	Contract-based Government Employee (PPPK).	7	11,7%
Education	D3	6	10%
	S1	38	63,3%
	S2	16	26,7%
Length of service	<5 years	23	38,3%
	5-10 years	22	36,7%
	>10 years	15	25%

Source: Data Processed (2025)

Validity testing is based on the principle that a variable’s measurement should have a significant correlation with its indicators. In Partial Least Squares (PLS), validity is assessed using loading factor values, which measure the strength of the relationship between each variable and its indicators. Generally, a loading factor should exceed 0.7, and the Average Variance Extracted (AVE) should be greater than 0.5. Figure 4 presents the loading factor values used to evaluate validity testing.

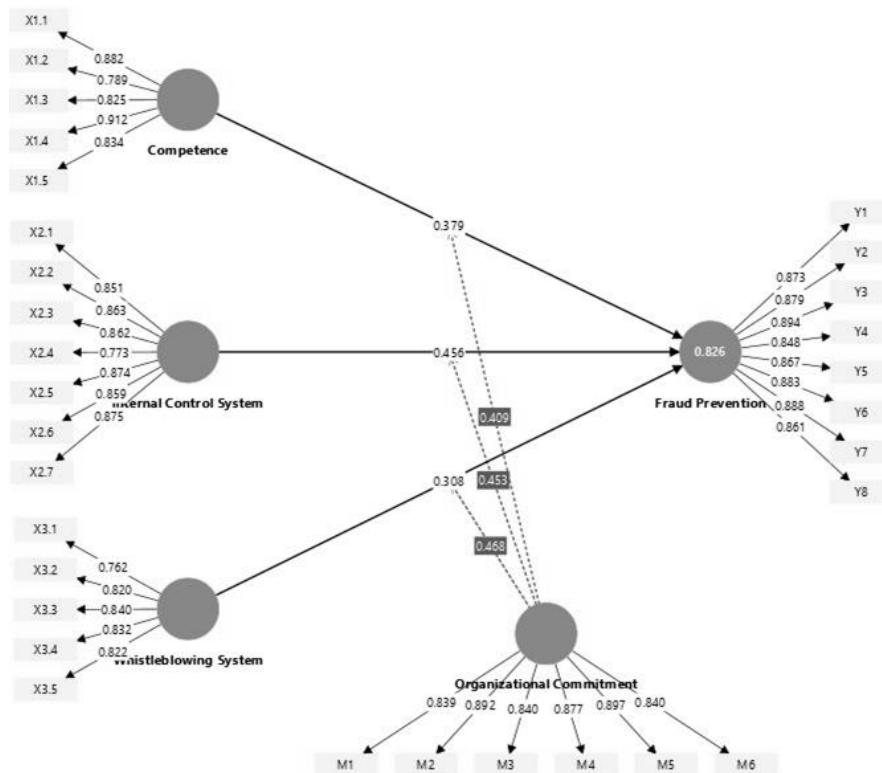


Figure 4. Graphical Output
Source: Data Processed (2025)

Figure 4 shows that each construct has an Average Variance Extracted (AVE) value above the 0.50 threshold, indicating acceptable convergent validity. The detailed AVE values for each variable are presented in the Table 5.

The discriminant validity test was conducted using the Heterotrait-Monotrait Ratio (HTMT). All HTMT values in the model were below the recommended threshold of 0.90, indicating that discriminant validity was adequate. This result confirms that each construct is empirically distinct from the others, ensuring that the measurement model satisfies the discriminant validity requirement.

Table 5. Discriminant Validity Test Result

	Heterotrait-monotrait ratio (HTMT)
Competence (X ₁) <-> Organizational Commitment (M)	0.180
Fraud Prevention (Y) <-> Organizational Commitment (M)	0.155
Fraud Prevention (Y) <-> Competence (X ₁)	0.271
Internal Control System (X ₂) <-> Organizational Commitment (M)	0.231
Internal Control System (X ₂) <-> Competence (X ₁)	0.140
Internal Control System (X ₂) <-> Fraud Prevention (Y)	0.341
Whistleblowing System (X ₃) <-> Organizational Commitment (M)	0.194
Whistleblowing System (X ₃) <-> Competence (X ₁)	0.146
Whistleblowing System (X ₃) <-> Fraud Prevention (Y)	0.408
Whistleblowing System (X ₃) <-> Internal Control System (X ₂)	0.148

Source: Data Processed (2025)

Reliability testing assesses the consistency, accuracy, and dependability of research variables. In PLS, reliability can be evaluated using two methods: composite reliability and Cronbach's alpha. A variable is considered reliable if Cronbach's alpha exceeds 0.7 or if the construct's composite reliability is above 0.7.

Table 6. Convergent Validity and Construct Reliability Test

	Average variance extracted (AVE)	Cronbach's alpha	Composite reliability
Organizational Commitment	0.748	0.934	0.969
Competence	0.721	0.904	0.937
Fraud Prevention	0.764	0.956	0.959
Internal Control System	0.725	0.937	0.959
Whistleblowing System	0.665	0.874	0.882

Source: Data Processed (2025)

Based on Table 6, which presents Cronbach's Alpha and Composite Reliability, each variable has a Cronbach's alpha value above 0.70 and a composite reliability value above 0.70. Therefore, all variables passed the reliability test. Regarding Average Variance Extracted (AVE), each indicator has a loading factor greater than 0.70, and all constructs in the model meet the AVE criterion of above 0.5, indicating good convergent validity. Specifically, Organisational Commitment has an AVE of 0.748, Competence is 0.721, Fraud Prevention is 0.764, Internal Control System is 0.725, and Whistleblowing System is 0.665. These results demonstrate that each construct explains more than 50% of the variance of the indicators that measure it.

The structural model evaluates the predicted cause-and-effect relationships among the variables under study. In PLS, it is assessed using the R² value for the dependent variable, along with t-values for each path coefficient to determine whether the relationships between variables are significant and in the expected direction. The R² value measures the proportion of variance in the dependent variable explained by the independent variables. A higher R² indicates stronger explanatory power and better predictive capability of the model.

Table 7. R-Square

	R-square	Adjusted R-square
Fraud Prevention	0.826	0.803

Source: Data Processed (2025)

Based on Table 7, R-Square (R^2), the R^2 value of 0.826 means that fraud prevention can be explained 82.6% by Competence, Internal Control System, and Whistleblowing System, while the remaining 17.4% is explained by other variables not examined in this study. The Adjusted R Square value of 0.803, which is not much different from R^2 , indicates that the model has good stability.

Testing on SmartPLS in testing hypotheses is done by the bootstrapping method. The bootstrapping method testing aims to minimise abnormalities in research data. Hypothesis testing uses 5% alpha. Hypothesis rejection criteria using probability H_a is accepted if the p-value < 0.05 .

Table 8. Path Coefficients

	Original sample	T statistics	P values
Competence (X_1) → Fraud Prevention (Y)	0.379	2.236	0.025
Internal Control System (X_2) → Fraud Prevention (Y)	0.456	2.801	0.005
Whistleblowing System (X_3) → Fraud Prevention (Y)	0.308	1.839	0.066
Organizational Commitment (M) x Whistleblowing System (X_3) → Fraud Prevention (Y)	0.468	1.602	0.109
Organizational Commitment (M) x Internal Control System (X_2) → Fraud Prevention (Y)	0.453	2.378	0.017
Organizational Commitment (M) x Competence (X_1) → Fraud Prevention (Y)	0.409	2.051	0.040

Source: Data Processed (2025)

Table 8 show the results of the study show that competence (X_1) has a positive and significant effect on fraud prevention (Y), as indicated by a path coefficient of 0.379, a T-value of 2.236, and a p-value of 0.025. Since the p-value is less than 0.05, the hypothesis is accepted. This indicates that higher competence among individuals within the organisation enhances the effectiveness of fraud prevention efforts.

The internal control system (X_2) also demonstrates a positive and significant effect on fraud prevention (Y), with a path coefficient of 0.456, a T-value of 2.801, and a p-value of 0.005. Since the p-value is below 0.05, the hypothesis is accepted. These results indicate that a robust internal control system substantially enhances the effectiveness of fraud prevention within the organisation.

On the other hand, the whistleblowing system (X_3) shows a positive but statistically insignificant effect on fraud prevention (Y), with a path coefficient of 0.308, a T-value of 1.839, and a p-value of 0.066. Since the p-value exceeds 0.05, the hypothesis is rejected. This indicates that, although the whistleblowing system may have a positive directional influence on fraud prevention, its effect is not strong or consistent enough to be considered significant in this context.

Organisational commitment (M) is shown to moderate the relationship between competence (X_1) and fraud prevention (Y), with a path coefficient of 0.409, a T-value of 2.051, and a p-value of 0.040. Since the p-value is below 0.05, the moderation hypothesis is accepted. These findings indicate that organisational commitment strengthens the relationship between individual competence and the effectiveness of fraud prevention efforts.

Similarly, organisational commitment (M) moderates the effect of the internal control system (X_2) on fraud prevention (Y), with a path coefficient of 0.453, a T-value of 2.378, and a p-value of 0.017. Since the p-value is below 0.05, the moderation hypothesis is accepted. This indicates that the internal control system exerts a stronger effect on fraud prevention when reinforced by high organisational commitment.

In contrast, organisational commitment (M) does not significantly moderate the relationship between the whistleblowing system (X_3) and fraud prevention (Y), with a path coefficient of 0.468, a T-value of 1.602, and a p-value of 0.109. Because the p-value exceeds 0.05, the moderation hypothesis is rejected. This suggests that organisational commitment does not strengthen and may even attenuate the effect of the whistleblowing system on fraud prevention.

DISCUSSION

Human resource competence refers to the ability of an individual, organisation, or system to carry out tasks and responsibilities optimally to achieve goals efficiently and effectively. This competence encompasses knowledge, skills, and attitudes, supported by education, work experience, relevant training, understanding of accounting principles, and awareness of applicable regulations. The results of this study indicate that competence has a positive and significant effect on fraud prevention. This means that the higher the level of competence of the East Java Provincial Inspectorate employees, the more effective their fraud prevention efforts will be. Theoretically, this study contributes to the body of knowledge by reinforcing the Fraud Hexagon Theory proposed by Vousinas (2019), particularly the element of "capability." According to this theory, individuals with high skills and access may be capable of committing fraud; however, when competence is paired with strong ethical awareness and integrity, it acts as a deterrent to fraudulent behaviour. The findings confirm the relevance of individual competence in preventing fraud in the public sector, an area where prior studies have shown mixed results. These results highlight the importance of improving human resource competence through continuous training, professional development, and ethical reinforcement, which can enhance fraud prevention strategies within government institutions. The findings of this study align with Novitasari & Sari (2022), Cempakasari et al. (2022), Utama & Astawa (2021), and Pratama et al. (2024), who reported that competence has a positive and significant effect on fraud prevention. Conversely, research by Chairi et al. (2022), Komalasari & Annisa (2023), and Adhivinna et al. (2022) found that competence did not have a significant effect on fraud prevention.

The internal control system is a series of processes implemented by the board of commissioners, management, and all members of the organisation, designed to provide reasonable assurance in achieving three main objectives: the reliability of financial reporting, operational efficiency and effectiveness, and compliance with applicable regulations. Internal control must be implemented thoroughly in every aspect of the organisation, with the board of commissioners responsible for ensuring that this system effectively supports the achievement of institutional goals, particularly regarding operational efficiency, financial reporting accuracy, and legal compliance. The results of this study indicate that the internal control system is significant for fraud prevention, meaning that the stronger the internal control system is implemented, the more effective fraud prevention efforts will be. This finding aligns with the Fraud Hexagon Theory proposed by Vousinas (2019), which identifies "opportunity" as a key element of fraud. Opportunities arise when the supervisory system is weak, leaving fraud loopholes that allow individuals to exploit their positions for personal gain. Therefore, implementing a strong and targeted internal control system can minimise these opportunities. These results are also supported by studies conducted by Utama & Astawa (2021), Sujana et al. (2020), Hadi et al. (2021), and Novitasari & Sari (2022), which found that the internal control system has a significant effect on fraud prevention. However, other studies, such as those by Komalasari & Annisa (2023), Hindrianti & Rokhayati (2021), and Elisabeth et al. (2023), reported that the internal control system did not have a significant effect on fraud prevention, highlighting inconsistencies in previous research findings.

The findings of this study indicate that, although the whistleblowing system has a positive effect on fraud prevention, its impact is not statistically significant. This suggests that while the whistleblowing system can contribute to fraud prevention, its effect was not strong enough to be considered significant in this context. Effective implementation of a whistleblowing system requires firm commitment from organisational and company leadership regarding fraud prevention. The system becomes ineffective if leadership itself is involved in fraudulent activities. Although whistleblowing mechanisms are theoretically considered important tools for detecting and preventing fraud, empirical evidence in some contexts shows that they may not significantly reduce fraud. Factors contributing to this limitation include insufficient protection for whistleblowers, low employee confidence in the system, inadequate follow-up on reports, and organisational cultures that do not fully support reporting practices. Consequently, while whistleblowing systems have substantial theoretical potential, their practical effectiveness depends on strong management commitment, supportive organisational culture,

and adequate infrastructure. These findings underscore the importance of building trust, ensuring protection, and fostering an enabling environment to maximise the effectiveness of whistleblowing mechanisms in fraud prevention.

The results of this study are supported by the fraud hexagon theory proposed by (2019), which identifies “opportunity” as one of the key elements of fraud. According to the theory, opportunities for fraud emerge from situations that allow fraudulent actions to occur, often due to weaknesses in internal control systems. In the context of this study, when the whistleblowing system is ineffective—such as when there is insufficient protection for whistleblowers, low trust in the system, or inadequate follow-up on reports—it inadvertently creates and enlarges opportunities for fraudsters. In such cases, perpetrators feel confident that their actions will go undetected, thereby widening the scope for fraudulent activity. These findings are consistent with research by Novitasari & Sari (2022) and Sujana et al. (2020), which also found that the whistleblowing system does not have a significant effect on fraud prevention. However, they contrast with the studies Cempakasari et al. (2023), Maulida & Bayunitri (2021), and Dewi & Trisnaningsih (2021), which reported a significant effect of the whistleblowing system on preventing fraud.

This study found that organisational commitment strengthens the relationship between competence and fraud prevention. When an apparatus possesses adequate competence coupled with high commitment, it fosters better and more responsible work behaviour. Competence and commitment are two critical factors influencing individual behaviour within organisations. A high level of organisational commitment motivates the apparatus to continuously develop and enhance their skills. Employees who demonstrate loyalty to their institution tend to improve their performance and cultivate a sense of ownership, which in turn helps reduce the potential for deviant behaviour or fraud.

This provides theoretical nuance to the Fraud Hexagon Theory by Vousinas (2019), emphasising how organisational factors, such as commitment, can suppress or amplify opportunities for fraud. Strong organisational commitment can reduce the element of rationalisation, which refers to an individual’s internal justification for committing fraudulent acts. Employees with loyalty and a sense of belonging to their organisation are less likely to seek justifications for fraud. High commitment also fosters a healthy organisational environment and integrity, supporting a preventive culture against fraud. These results align with the research of Novitasari & Sari (2022), which found that the effect of apparatus competence on fraud prevention is significantly strengthened when moderated by organisational commitment. Adequate employee competence, paired with high commitment, contributes to the development of more professional and responsible work behaviour. Conversely, Komalasari & Annisa (2023) found that competence alone did not significantly affect fraud prevention, suggesting that technical ability without a strong ethical culture or organisational commitment may be insufficient to deter fraudulent behaviour. This implies that competence must be accompanied by internal motivation, ethical awareness, and organisational values to effectively prevent fraud.

This study found that organisational commitment strengthens the relationship between the internal control system and fraud prevention. The organisational commitment of the apparatus plays a crucial role in identifying and preventing potential fraud. The synergy between high organisational commitment and an effective internal control system is a key factor in enhancing fraud detection and prevention efforts. Organisational commitment reflects the extent to which individuals are attached to the values, rules, and goals of the organisation. Apparatus with high commitment generally demonstrates strong loyalty and compliance with applicable regulations. Consequently, organisational commitment also reinforces the effectiveness of internal control, as committed individuals exhibit positive work behaviours and contribute to creating a work environment grounded in integrity.

The results of this study are supported by the Fraud Hexagon Theory developed by Vousinas (2019), in which one of the elements of fraud is opportunity. According to this theory, opportunities to commit fraud arise when individuals perceive gaps in the internal control system or weak supervision that allow fraudulent actions to go undetected. However, when the apparatus demonstrates high organisational commitment, they are more likely to adhere to existing rules and norms and perform their duties carefully. This strong commitment reduces opportunities for fraud, as loyal and committed individuals tend to support the effective implementation of internal control. The findings of this study

align with research conducted by Novitasari & Sari (2022) and Hindrianti & Rokhayati (2021), which indicate that organisational commitment strengthens the relationship between internal control and fraud prevention. In contrast, research by Dwiyantri et al. (2022) found that organisational commitment does not significantly affect fraud prevention, suggesting that the influence of commitment may depend on other contextual factors, such as individual morality or organisational culture.

This study found that organisational commitment weakens the relationship between the whistleblowing system and fraud prevention. Low organisational commitment can diminish the effectiveness of the whistleblowing system because individuals who do not feel attached to the organisation or do not believe in its values are less likely to trust or use the system. Employees lacking an emotional bond with the organisation may be reluctant to report violations, even when the whistleblowing system is available (Dwiyantri et al., 2022). In this context, although the whistleblowing system has the potential to detect and prevent fraud, low organisational commitment reduces its effectiveness, as less loyal individuals are more likely to refrain from reporting fraud or irregularities.

The results of this study are supported by the fraud hexagon theory developed by Vouras (2019), in which one of the elements of fraud is opportunity. Opportunities for fraud arise when individuals perceive gaps or weaknesses in the internal control system that allow them to act without detection. Individuals with low organisational commitment are more likely to ignore the whistleblowing system because they do not feel responsible or bound to the organisation. Under these conditions, supervisory gaps widen, increasing the likelihood of fraud. The findings of this study align with research by Novitasari & Sari (2022), which showed that organisational commitment weakens the relationship between the whistleblowing system and fraud prevention. However, these results contrast with Komalasari (2021), who found that organisational commitment had no significant effect on fraud prevention, suggesting that other factors may play a more dominant role in deterring fraud in certain organisational contexts.

CONCLUSION

This study aims at determining and analyzing the influence of competence, internal control systems, and whistleblowing systems on fraud prevention based on the results of hypothesis testing. In addition, it examines how these effects are strengthened or weakened by organisational commitment as a moderating variable. Primary data were obtained directly from 60 auditor employees working at the Inspectorate of East Java Province. The results indicate that competence and internal control systems have a positive and significant effect on fraud prevention, suggesting that when employees possess the necessary knowledge and skills and follow structured procedures, opportunities for fraud are effectively reduced. Conversely, the whistleblowing system did not show a statistically significant effect, indicating that cultural and psychological barriers, such as fear of retaliation, continue to hinder its effectiveness.

Organisational commitment was found to strengthen the influence of competence and internal control systems on fraud prevention, indicating that employees with a strong commitment are more likely to act ethically and adhere to established controls. Conversely, organisational commitment weakened the influence of the whistleblowing system, suggesting that loyalty alone is insufficient to encourage fraud reporting when confidence in the system is low. These findings have important practical implications: institutions should prioritise enhancing employee competence through targeted training and ethical development, and strengthen internal control mechanisms as a strategic approach to reduce fraud risks. Moreover, whistleblowing systems must be supported by trust-building initiatives, protective policies, and an organisational culture that enables safe and anonymous reporting. These results can guide public sector leaders and policymakers in refining fraud prevention strategies and fostering a more accountable and transparent governance system.

This study has several limitations. First, the sample was limited to a single government institution in East Java, which may restrict the generalizability of the findings to other regions or institutional contexts. Second, the cross-sectional design limits the ability to observe causal relationships over time. Third, reliance on self-reported data may introduce response bias or social desirability effects. Future

research should address these limitations by expanding the sample to multiple regions and public institutions, adopting a longitudinal research design, and incorporating qualitative methods to capture deeper psychological and cultural aspects of whistleblowing practices. Additionally, further studies could examine other moderating variables, such as ethical climate, leadership style, or organisational justice, to provide a more comprehensive understanding of effective fraud prevention strategies in the public sector.

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