




Influence of the whistleblowing system and internal control of fraud prevention (Studies empirical on Committee Sport National Indonesia a Province West Papua)

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ARTICLE EI NFO	ABSTRACT
<p><i>Article history:</i></p> <p>Received Oct 04, 2024 Revised Oct 12, 2024 Accepted Oct 26, 2024</p> <hr/> <p><i>Keywords:</i></p> <p>Corruption; Fraud Prevention; Internal Control; KONI; Whistleblowing System.</p>	<p>The objective of this research is to ascertain how the Indonesian National Sports Committee (KONI) West Papua Province prevents fraud by means of internal control and the whistleblower system. The numerous instances of grant fund corruption in Indonesian sports organizations served as the impetus for this study. All employees of KONI West Papua received questionnaires as part of the quantitative research strategy. The findings of the research show that the whistleblower system and internal controls have a large and positive impact on fraud prevention. Furthermore, these factors together have a major impact on fraud prevention. These results show that building a strong internal control framework and implementing an efficient whistleblower mechanism can be a proactive step in stopping fraud in companies, especially in athletic organizations like KONI. It is essential to conduct training for all members of the organization on the importance of internal controls and how to report violations. Additionally, clear policies and support from top management are necessary to create a culture of transparency and accountability. This study provides a significant addition to Indonesia's efforts to create a more comprehensive fraud prevention system.</p> <p style="text-align: right;"><i>This is an open access article under the CC BY-NC license.</i></p> 

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1. INTRODUCTION

Recently, fraud has become a serious problem for companies in Indonesia and poses a danger (Rahmatika, 2020). The risk of fraud occurs in all institutions (Gotelaere & Paoli, 2022). Stakeholders in an organization often commit fraud through information manipulation, forgery and embezzlement to gain illegal profits (Hulme et al., 2021). Financial reporting fraud in the financial statements themselves is a planned action taken by the company to deceive readers of financial statements, especially investors and creditors (Endratama & Astuti, 2023). Fraud has the power to undermine public and shareholder trust, damage a company's image, and cause significant financial losses

(Wicaksono & Amalia,2023). Fraud prevention is critical, and implementing Good Corporate Governance (GCG) principles can help foster a positive environment. Three factors that can lead to fraud are pressure, opportunity, and justification, according to the fraud triangle hypothesis. Corruption and actions by senior management with internal control powers are two dangers of fraud in Indonesia (Yunita et al.,2023). As a result, businesses must focus on internal controls, fraud prevention systems, and strong whistleblower programs.

In 2019, the Association of Certified Fraud Examiners (ACFE) Indonesia reported 239 instances of fraud through a survey. Of these, 167 cases (69.9%) constituted criminal acts of corruption and resulted in a total loss of IDR 373.65 billion. In addition, 50 instances, or 20.9% of the cases, featured asset misuse with a loss of IDR 257.52 billion, and 22 cases, or 9.2% of the cases, involved financial statement fraud with a loss of IDR 242.26 billion (ACFE, 2019). These figures show how fraud can increase losses and damage the reputation of an organization or country if there is no efficient prevention mechanism (Bayunitri & Christinawati, 2019). A key problem is corruption, often fueled by widespread legal ignorance, inadequate internal oversight, and a prevailing culture of corruption. The sports industry saw 78 instances of corruption in sports grant money between 2010 and 2019, which cost the state IDR 865 billion in damages, according to the article Corruption in Sports Grant money, 2022. Misappropriation of funds for the construction of sports facilities is one instance of this. The West Papua KONI case which resulted in state losses of IDR 32.08 billion is one of the latest cases. This shows how important it is for various Indonesian companies to pay significant attention to their internal controls and fraud prevention systems (detikSulsel, 2023).

There are egregious legal transgressions in Indonesia's grant fund management, including forging invoices and spending money that doesn't match the guidelines, particularly in the Indonesian National Sports Committee (KONI) South Sumatra Province (medcom, 2022). This is associated with a weak supervisory framework which makes corruption easier (Setyaningsih, 2020). After the disclosure of state losses amounting to IDR 3,482 billion, three defendants including KONI officials were sentenced to prison and fines (Kompas, 2023). According to TribunBisnis (2024), the Ministry of Youth and Sports has lost IDR 20.49 billion due to misappropriation of grant funds since 2017. A follow-up investigation was out by the Financial Audit Agency (BPK) disclosed this information. Due to this deception, the salaries of coaches and athletes were not paid on time, harming the organization's image ("Digging More In: System Whistleblowing", 2023). The Yunawati (in Sari, 2023) companies must implement a strong internal control system and whistleblower reporting mechanisms to stop these unethical actions. This system has been proven to dramatically improve fraud risk detection. The National Whistleblower Center (2019) defines a whistleblowing system as a set of policies and procedures established by an organization to encourage and protect the disclosure of information related to violations of law or non-compliance. This is because the whistleblowing system is one of the most effective methods to prevent fraud, companies must be committed to protecting the personal data of whistleblowers, implementing clear and responsible reporting procedures, and implementing an evaluation and improvement process. Meanwhile, Internal Control includes organizational structures, techniques and measures employed to protect organizational assets, guarantee the accuracy and reliability of accounting data, enhance efficiency, and promote adherence to managerial policies (Mulyadi,2023). By combining these two systems, one can lower the likelihood of future fraud by fostering a more responsible and transparent atmosphere (Kuncara, 2022). Whistleblowing Systems helps in identifying fraud that occurs, while internal control helps prevent the occurrence of fraud. These combination provides stronger protection against fraud risk and helps the organization maintain its integrity and sustainability.

The internal control system and violation reporting at PT Pos Indonesia (Persero) Bandung City Kuncara (2022) have been the subject of previous research. The findings indicate that the system considerably lowers fraud at PT Pos Indonesia (Persero). Additionally, Megawati and Reskino's 2023 study looked at the effects of organizational commitment, violation reporting procedures, and internal controls on fraud prevention utilizing individual morality as a moderating variable. The study's findings demonstrate that these elements have a major and favorable impact on state-owned banks' attempts to fight fraud. Individual morality, internal audit, and whistleblower procedures all have a major impact on fraud prevention, according to Baihaqie and Sofie (2023). However, Rizqa's research (in Lathifah, 2020) demonstrates that the whistleblowing approach has little effect in preventing fraud. Studies conducted in 2020 by Gunawan et al. (2020) and Inawati et al. (2021) demonstrate that the whistleblowing mechanism is ineffective in stopping fraud.

The efficacy of the whistleblower reporting mechanism in the sports sector, particularly within KONI (Indonesian National Sports Committee), has been shown to be significant in preventing fraud and promoting accountability. Research indicates that a well-implemented whistleblowing system can lead to a substantial reduction in instances of fraud by providing employees with a secure and anonymous way to report misconduct. This fosters a culture of transparency and accountability within the organization. When compared to other organizations, the whistleblowing system in KONI has specific challenges due to the unique environment of sports organizations, which may include a higher level of scrutiny and public interest. However, the findings suggest that, similar to other sectors, the integration of a whistleblowing system with strong internal controls can enhance fraud prevention efforts. For instance, organizations that have successfully implemented these systems report improved detection of unethical behavior and a more responsible organizational culture. Overall, while the effectiveness of the whistleblowing system in KONI is promising, it is essential to continue improving its implementation and ensuring that employees feel safe and supported when reporting violations. This approach aligns with findings from other sectors, emphasizing the importance of a robust reporting mechanism in combating fraud.

This study aims to explore the major influence of the Whistleblowing System and Internal Control System in preventing fraud at the Indonesian National Sports Committee in West Papua Province. It does this by replicating earlier research conducted by Kuncara (2022) and Lathifah (2020). This study uses the Theory of Planned Behavior (TPB) as the primary theory and focuses on the sports organizational environment, which has not received much attention, in contrast to other studies that more frequently use agency theory. Establishing and improving internal control as well as the effectiveness of the whistleblowing system is very important to minimize state losses considering the increasing number of fraud cases, especially those involving criminal acts of corruption.

2. RESEARCH METHOD

In this study, a quantitative methodology is used to assess the impact of internal control and whistleblowing systems on fraud prevention (Adrian, 2023). This study was carried out in the Province of West Papua at the Indonesian National Sports Committee (KONI). Based on instances of grant fund misuse for three years in a row (2019–2023) and demand from the West Papua Anti-Corruption Community to look into claims of financial misuse, this area was chosen. The research population included all KONI West Papua personnel and sampling was carried out using a saturated sampling approach, that is, everyone in the population became the sample. KONI West Papua employees were contacted directly using a questionnaire to accumulate primary data.

The purpose of the questionnaire is to gather data for this study about the features of systems for internal control, fraud prevention, and violation disclosure. The

survey employed a Likert scale, where 1 meant "Strongly Disagree" and 5 meant "Strongly Agree." The questionnaire's statements make sense. Fraud prevention, which is defined as adopting proactive measures to identify and lower the risk of fraud in a business, serves as the dependent variable in this study. The two independent variables studied are the whistleblowing system, which includes reporting violations by employees, and internal control, which is the company's risk management system. In addition, both independent variables were assessed on a Likert scale, with each set of 10 statement items taken from previous research. Given that the research instrument consists of a questionnaire completed by research participants in a quantitative study, a data analysis technique utilizing statistical tests and SPSS version 22 software was employed. The research hypotheses will be evaluated using multiple linear regression analysis with a significance level of $\alpha = 0,05$. To provide valid results, several assumptions must be met: normality, no heteroscedasticity, and no multicollinearity. A validity test is conducted to confirm that the whistleblowing system and internal control variables have an impact on preventing fraud. In the event when $r_{\text{count}} > r_{\text{table}}$, the questionnaire is deemed genuine. High numbers indicate strong reliability. Utilizing Cronbach's Alpha, the dependability test verifies the measurement device's consistency. Conventional assumption tests include the Kolmogorov-test, the Tolerance test > 0.1 and $VIF < 10$ for multicollinearity (a significance value > 0.05 shows no multicollinearity), and the Glejser test for heteroscedasticity (a significant value > 0.05 indicates no heteroscedasticity). Smirnov for normalcy: a normal distribution is demonstrated by a significance value greater than 0.05 (Candra & Wafa, 2023). There are two distinct methods of evaluating hypotheses: the t test determines the partial influence of an independent variable on a dependent variable, and the F-test assesses the simultaneous impact of an independent variable on a dependent variable. The outcomes of both experiments indicate a considerable effect when computed F exceeds tabular F.

3. RESULTS AND DISCUSSIONS

Table 1. Wbs Validity Test

Question Item	r count	r table	Information
P1	0,635	0,443	Valid
P2	0,690	0,443	Valid
P3	0,558	0,443	Valid
P4	0,552	0,443	Valid
P5	0,656	0,443	Valid
P6	0,547	0,443	Valid
P7	0,648	0,443	Valid
P8	0,678	0,443	Valid
P9	0,506	0,443	Valid
P10	0,618	0,443	Valid

Source: SPSS V.22 (2024)

Each statement item is valid according to the previous table. Because $r_{\text{count}} > r_{\text{table}}$, that is the case. The Pearson correlation value at P8, namely 0.678, is the largest. Therefore, it can be concluded that each statement item in the system variable for disclosing violations is valid and can be continued to the next testing stage.

Table 2. PI Validity Test

Question Item	r count	r table	Information
P1	0.557	0.443	Valid
P2	0.459	0.443	Valid
P3	0.785	0.443	Valid
P4	0.766	0.443	Valid
P5	0.758	0.443	Valid
P6	0.547	0.443	Valid

P7	0.749	0.443	Valid
P8	0.601	0.443	Valid
P9	0.479	0.443	Valid
P10	1,000	0.443	Valid

Source: SPSS V.22 (2024)

According to the table above. Every question is valid. Since $r_{\text{count}} > r_{\text{table}}$, this is the case. with P10 having the highest Pearson correlation value, 1.00. Therefore, it can be inferred that all statement items related to internal control variables are valid and can be continued to the next testing stage.

Table 3. Fraud Validity Test

Question Item	r count	r table	Information
P1	0,557	0,443	Valid
P2	0,459	0,443	Valid
P3	0,785	0,443	Valid
P4	0,766	0,443	Valid
P5	0,758	0,443	Valid
P6	0,547	0,443	Valid
P7	0,749	0,443	Valid
P8	0,601	0,443	Valid

Source: SPSS V.22 (2024)

The table reveals that each statement item related to the fraud prevention variable is valid, with item P3 having the highest Pearson Correlation value, namely 0.785. It can be concluded that each statement item in the Fraud Prevention variable (Y) is valid and can be tested further.

Table 4. WbS Reliability Test
Reliability Statistics

Cronbach's Alpha	N of Items
.802	10

Source : SPSS V. 22 (2024)

From the data in the table above, it can be seen that there are ten questions on the Whistleblowing System variable and the Cronbach's Alpha value is 0.802. If the Whistleblowing System variable has a value of $0.802 > 0.60$, then the variable is said to be reliable. Based on these results, it can be said that the use of the Whistleblowing System variable (X1) in the questionnaire has a reliable statement.

Table 5. IC Reliability Test
Reliability Statistics

Cronbach's Alpha	N of Items
.818	10

Source : SPSS V. 22 (2024)

The table reveals that the obtaining Cronbach's Alpha coefficient is 0.818. Additionally, the reliability of the internal control variable (X2) is evident due to its value being greater than 0,600 ($0.818 > 0.600$). In other words, the assertions made in the distributed questionnaire are trustworthy or reliable.

Table 6. Fraud Reliability Test
Reliability Statistics

Cronbach's Alpha	N of Items
.814	8

Source : SPSS V. 22 (2024)

The fraud prevention variable in the table above has a Cronbach's alpha value of 0.828. The fraud prevention variable has a fairly high level of dependency, as shown by the value $0.828 > 0.60$. Researchers can be confident that the instruments used in this research can be trusted to assess the construct in question because of their relatively high level of dependability.

Table 7. Normality test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		30
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.01588879
Most Extreme Differences	Absolute	.115
	Positive	.115
	Negative	-.101
Kolmogorov-Smirnov Z		.631
Asymp. Sig. (2-tailed)		.821
	Sig.	.780 ^c
Monte Carlo Sig. (2-tailed)	99% Confidence Interval	Lower Bound
		Upper Bound
		.770
		.791

a. Test distribution is Normal.

b. Calculated from data.

c. Based on 10000 sampled tables with starting seed 2000000.

Source : SPSS V. 22 (2024)

The significance value, as shown in the previous table, is 0.780, meaning more than 0.05 or 78% > 5%. Thus, it can be said that the information collected is conveyed in an orderly manner. Based on this, the data passes the normality test and can be continued to the next analysis.

Table 8. Heteroskedasticity Test

		Coefficients ^a				
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.917	4.209		1.168	.253
	Whistleblowing System	.000	.064	-.001	-.004	.997
	Internal Control	-.074	.069	-.201	-1.067	.295

a. Dependent Variable: Abs_Res

Source : SPSS V. 22 (2024)

Heteroscedasticity does not exist, as shown by the statistical significance of the Whistleblowing System variable of 0.997, which is more than 0.05, in the previous table. Heteroscedasticity is not visible because the internal control variable has a significance value of 0.295, which is higher than 0.05. As a result, the data passed the heteroscedasticity test based on traditional assumptions.

Table 9. Multicollinearity Test

		Coefficients ^a					Collinearity Statistics	
Model		Unstandardized Coefficients	Standardized Coefficients	t	Sig.	Tolerance	VIF	
1	(Constant)	4.640	.646	7.180	.524			
	Whistleblowing System	.298	.402	.109	2.740	1.000	1.000	
	Internal Control	.410	.510	.118	3.474	1.000	1.000	

a. Dependent Variable: Fraud Prevention

The table above shows that the Internal Control variable and the Whistleblowing System variable have a tolerance value of 1,000. However, the VIF value of the two independent variables, namely 1,000, is also the same. There are no signs of multicollinearity because the tolerance value for both variables is more than 0.1 and the VIF value is less than 10.

Table 10. T test

		Coefficients ^a					
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics
Model		B	Std. Error	Beta			Tolerance VIF
1	(Constant)	4.640	7.180		.646	.524	
	Whistleblowing System	.298	.109	.402	2.740	.011	1.000 1.000
	Internal Control	.410	.118	.510	3.474	.002	1.000 1.000

a. Dependent Variable: Fraud Prevention

Source : SPSS V. 22 (2024)

The Whistleblowing System variable has a computed t of 2.740, exceeding the t table of 2.05183, which shows that this variable has a fairly large impact on Fraud Prevention, according to the test outcomes. Furthermore, the Internal Control variable exhibits a calculated t of 3.474, surpassing the critical values presented in the t table of 2.05183, thus, this variable also significantly influences Fraud Prevention.

Table 11. F test

		ANOVA ^a				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	84.950	2	42.475	9.731	.001 ^b
	Residual	117.850	27	4.365		
	Total	202.800	29			

a. Dependent Variable: Fraud Prevention

b. Predictors: (Constant), Internal Control, Whistleblowing System

Source : SPSS V. 22 (2024)

As indicated by the table provided, hypothesis 3 is supported because the significance value is 0.001, indicating that it is less than 0.05 ($0.001 < 0.05$). This shows that the variables Internal Control and Whistleblowing System have an influence on Fraud Prevention simultaneously.

This study shows the substantial and beneficial impact of whistleblower systems on fraud prevention. Previous t-test results provide support for this. This shows that the estimated t value ($2.740 > 2.0518$) is greater than the t table and column B shows the positive direction of the t-test. As a result, the initial study hypothesis (H1) was accepted.

It is hoped that the whistleblowing mechanism can help employees or other interested parties to reveal incidents of fraud within the company, so that they can be resolved immediately and further losses can be avoided. (Maulida & Bayunitri, 2021). Additionally, this approach aims to promote accountability and transparency, which can improve an organization's public image and foster greater public trust (Dewi Indriasih, 2021).

In light of the research findings, it appears that that with the existence of a reporting mechanism, whistleblowers can report fraud committed by internal KONI West Papua Province, thereby preventing fraud from occurring (Suryana, 2023). The organization's ability to prevent fraud will increase along with the quality of implementing the Whistleblowing System. The findings of this study reinforce the research results

Baihaqi & Sofie (2023) and Akhyaar et al., (2022) which shows that the Whistleblowing System can significantly reduce the risk of fraud.

This is shown from the research results that internal control has a useful role in preventing fraud. The t test results show that internal control and fraud prevention influence each other, with t count $>$ t table ($3.474 > 2.051$). Furthermore, the internal control variables show a trend in a favorable direction, indicating that internal control has a beneficial role in preventing fraud. As a result, the second hypothesis (H2) is approved.

It is natural to assume that internal controls can be a useful tool for businesses to minimize the threat of fraud (Hardani et al., 2020). Stricter structures and procedures within a company can be achieved through internal controls, which can improve fraud detection and prevention (Committee of Sponsoring Organizations of the Treadway Commission, 2013). Organizations can avoid fraud by reducing the likelihood of fraud occurring, identifying possible fraud risks, and increasing transparency and accountability through effective internal controls (Ashri, 2024). Thus, fraud prevention increases as internal controls improve (Rosli et al., 2020).

The West Papua Province Indonesian National Sports Committee (KONI) has been operating with good internal controls, according to research findings (Anggoe & Reskino, 2023). However, because effective internal control is increasingly needed to avoid recurring fraud, changes are needed to the current system (Puryati & Febriani, 2020). The findings of this research are in line with the findings of Puspita & Ratnadi (2023) and Saleh et al. (2023) who found that internal controls help avoid fraud.

The third hypothesis (H3) of this study states that internal controls and whistleblowing systems have the same impact on fraud prevention. The analysis conducted for this study revealed a significant value of 0.001 in the F test findings; This value is less than 0.05, which indicates that internal control factors and breach disclosure systems have an impact on fraud prevention at the same time.

It is common knowledge that companies can reduce the possibility of fraudulent activity by implementing strong internal controls and efficient whistleblowing systems (Wibowo, 2023). When it comes to fraud prevention, these two factors work together (Islamiyah et al., 2020). By allowing staff members or others to report fraud or other unethical behavior anonymously, whistleblowing systems can assist in fraud prevention and help identify internal violations (Juliantari, 2022). Meanwhile, internal controls reduce the risk of fraud by implementing rules, processes and monitoring tools. Internal controls can also help prevent fraud by monitoring and supervising an organization's operations (Lin et al., 2022). By using policies, processes and monitoring tools, internal controls also encourage the creation of an environment that reduces the possibility of fraud (Mansyuri et al., 2023). When the two are combined, transparency, accountability and early detection of fraud will increase. As a result, companies like KONI are better protected from financial and reputational losses (Ramadhani & Trisnaningsih, 2023). The findings of this research are in line with Key findings (2022), Nur'aini & Arismutia (2024) who found a concurrent impact on fraud prevention between internal control and the whistleblowing system.

4. CONCLUSION

This research examines how internal audits and whistleblowing systems can help Indonesia avoid fraud, with particular emphasis on the grant fund corruption case at KONI West Papua. The research results show the benefits of internal controls and whistleblowing systems for fraud prevention, both separately and simultaneously. However, there are several weaknesses of this research. These include the small sample size (30 KONI West Papua employees), which may not accurately reflect the general population, and possible respondent bias, which may distort the results. The results

found that the whistleblowing system and internal control has a positive effect on fraud prevention, and there is a simultaneous influence of the whistleblowing system and internal control variables on fraud prevention. It is recommended that future research expand the sample size, taking into account cultural and occupational variables, as well as any external factors that may impact fraud prevention.

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