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The Role of Internal Audit in Fraud Prevention of Inspectorate at the Tanah Datar Regency

Atika Amor[1], Fajar Ramadhan[1], Elsa Fitri Amran[1]
[1]Program Studi Akuntansi Syariah, Universitas Islam Negeri Mahmud Yunus Batusangkar

Corresponding Author: atikaamor@uinmybatusangkar.ac.id

Abstract

Purpose: The main problem in this research is the role of internal audit in preventing fraud in the government sector, with a case study of the Tanah Datar District Inspectorate. This research aims to analyse the role of internal audit in preventing fraud in the government sector, with a case study of the Tanah Datar Regency Inspectorate.
Methodology: The type of research used by the author is field research, using a descriptive qualitative method with a case study approach. The data collection techniques used by the author are interviews and documentation. The data analysis technique used in processing the data is descriptive analysis based on the COSO 2013 internal control framework.
Findings: Based on the research results, it can be concluded that the internal audit at the Tanah Datar Regency Inspectorate has played a role in preventing fraud in regional government organizations by implementing supervisory functions, providing coaching, and issuing recommendations for improvement. The role of internal audit is reflected in the implementation of the control environment, fraud risk assessment, control activities, information and communication, and monitoring of the implementation and follow-up of supervisory results, thus supporting the realisation of a structured internal control system within the local government environment.
Novelty: None of the previous studies have specifically examined the Tanah Datar Regency Inspectorate. Tanah Datar Regency is institutionally unique due to its strong nagari (village) governance system, which is the lowest level of government with its own financial management, adding complexity to the inspectorate's oversight objectives that is not found in other regencies in Indonesia.

Keywords: internal audit, fraud prevention, internal control, government sector, APIP

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Introduction

Fraud in local government remains rampant in Indonesia. According to the Corruption Eradication Commission (KPK), 51% of corruption cases originate from the regions. The most common cases involve bribery within local government (KPK, 2025). Corruption cases also occurred in Tanah Datar Regency such as in Nagari Sungai Jambu, Pariangan District, corruption of Nagari Funds amounting to IDR 745 million in 2017-2019 carried out by Sungai Jambu village officials, as well as land purchase cases carried out by Pariangan village officials in 2019 which caused state losses of IDR 600 million, and the case of a sting operation (OTT) of the Head of the Cooperatives, Industry and Trade Service (Koperindag) who asked for money for the Koto Baru X Koto market construction project amounting to IDR 20 million, the money was requested for the suspect's personal interests which were suspected of being fees for the construction of the market (BPK, 2022).

This indicates that fraud in local government must be a serious concern. The substantial amount of fraud cases indicates that the system of internal control and monitoring is not functioning at its optimum. An entity's lack of fraud is not guaranteed by even a Unqualified Opinion (WTP). Therefore, avoiding fraud requires an effective internal audit role.

In this context, the role of internal audit is crucial. Internal audit is an activity carried out independently and objectively by an organization's oversight unit to assess and improve the effectiveness of controls, risk management, and governance (Wulandari & Arsyadona, 2025). Because it requires public trust, internal control is crucial for local government. As a result, internal audits of the Nagari (village) and regional government agencies (OPD) would be carried out on a regular schedule by the Tanah Datar regency inspectorate. It is anticipated that these internal audits will promote good governance.

There have been no studies that specifically analyze the role of the regional inspectorate's internal audit in the context of incident prevention in Tanah Datar Regency. As one of the regencies in West Sumatra Province, has unique government characteristics, with the nagari system as the lowest administrative unit, creating unique complexities in regional financial oversight. The lack of contextual research in this area presents a research gap that needs to be filled so that oversight policies can be designed more precisely and based on local empirical evidence.

Based on the description above, this study aims to analyze the role of internal audit carried out by the Tanah Datar Regency Inspectorate in fraud prevention efforts by examining aspects of auditor competence, independence, audit procedures, and the effectiveness of follow-up on audit recommendations. The research findings are expected to provide theoretical contributions to the development of public sector audit literature and provide practical recommendations for strengthening internal oversight capacity in Tanah Datar Regency.

Literature Review

Agency Theory

The theoretical basis of this research is rooted in agency theory developed by Jensen & Meckling (1976), which explains the contractual relationship between a principal (mandate giver) and an agent (mandate recipient). In the context of regional government, an agency relationship exists between the public as the principal and the regional government as the agent entrusted with managing public resources. The fundamental problem in this relationship is information asymmetry, a condition in which the agent possesses more information than the principal, thus opening up opportunities for deviant behavior (moral hazard) and fraud.

Internal auditing serves as a monitoring mechanism designed to reduce this information asymmetry. By conducting independent and systematic audits, internal auditors help principals obtain sufficient assurance that agents have carried out their mandates in accordance with applicable laws and regulations (Eisenhardt, 1989). In the context of regional inspectorates, this theory emphasizes the urgency of strong internal oversight as an accountability instrument for state financial management.

Fraud Triangle Theory

Cressey (1953), in his landmark work “Other People's Money”, introduced the concept of the fraud triangle, explaining that fraud occurs due to the interaction of three factors: (1) pressure, in the form of financial conditions or demands that encourage individuals to commit fraud; (2) opportunity, namely a weak control system that provides loopholes for perpetrators to commit fraud without detection; and (3) rationalization, namely the process of justifying the fraudulent act by perpetrators.

This theory is relevant in internal audit research because effective audits directly target the opportunity element by narrowing control gaps. Furthermore, Wolfe & Hermanson (2004) expanded this concept into the fraud diamond by adding the capability element, namely an individual's ability to recognize and exploit fraud opportunities. A thorough understanding of these four elements provides the foundation for internal auditors in designing audit procedures oriented towards fraud prevention and early detection.

Internal Audit

The Institute of Internal Auditors (IIA, 2017) defines internal audit as an independent activity that provides objective assurance and consulting services designed to add value and improve an organization's operations. Internal audit helps an organization achieve its objectives through a systematic and orderly approach to evaluating and improving the effectiveness of risk management, control, and governance processes. Mulyadi (2014) adds that internal audit is an independent assessment function established within an organization to examine and evaluate various organizational activities as a service provided to management.

Fraud and Its Prevention

The Association of Certified Fraud Examiners (ACFE, 2022) defines fraud as the deliberate abuse or sacrifice of trust by an individual or group of individuals to obtain an unlawful advantage at the expense of another party. According to Tuanakotta (2013), fraud in the public sector includes corruption, embezzlement of state assets, and manipulation of government financial reports. This fraud not only causes financial losses but also undermines public trust in government institutions.

Fraud prevention is a series of proactive efforts designed to reduce the opportunities and motivations for fraud before it occurs. The ACFE (2022) emphasizes that prevention is far more cost-effective than detecting and investigating fraud that has already occurred. A comprehensive fraud prevention strategy includes establishing anti-fraud policies, strengthening internal control systems, promoting ethics and integrity, and building an organizational culture that does not tolerate fraud.

Internal Control (COSO 2013)

COSO (2013) in its Internal Control – Integrated Framework identifies five components of effective internal control: (1) control environment; (2) risk assessment; (3) control activities; (4) information and communication; and (5) monitoring activities. These five components interact to form an integrated defense system against fraud. Regional inspectorates play a role in evaluating the effectiveness of these five components through planned, risk-based internal audit activities.

Regional Inspectorate as the Internal Auditor (APIP)

Regional inspectorates are supervisory bodies for government administration at the district/city level, reporting to the regent/mayor. Based on Government Regulation Number 18 of 2016 concerning Regional Apparatus, regional inspectorates are tasked with assisting regional heads in fostering and supervising the implementation of government affairs within the region's authority. APIP capabilities are measured using the Internal Audit Capability Model (IA-CM) developed by the IIA and adapted by the BPKP (Financial Supervisory Agency), with a scale of 1 (initial) to 5 (optimizing). The majority of regional inspectorates in Indonesia remain at level 2 (infrastructure), meaning the audit process is repetitive but not yet fully institutionalized and risk-based (BPKP, 2022).

Previous Studies

Table 1. Summary of Previous Research (2020–2025)

No.	Researcher & Year	Title / Research Focus	Method	Locus	Key Findings
1	Nurfadillah, Mustika & Yentifa (2022)	The Role of Internal Audit in Fraud Prevention in the Government Sector	Qualitative – Case Study	Regional Inspectorate of West Sumatra Province	Effective internal audits build a culture of integrity, evaluate anti-fraud controls, and develop oversight mechanisms within the OPD environment.
2	Hilal, Irawan, Wati & Nurhaliza (2024)	The Role of Internal Audit (APIP) in Improving the Effectiveness of Corruption Supervision and Prevention in Indonesia	Qualitative	APIP in Indonesian government agencies	Independence of supervision, support from top management, and competence of auditor HR are key factors in the effectiveness of APIP in preventing corruption.
3	Tarigan, Subhilhar & Thamrin (2021)	Analysis of the Role and Function of the Inspectorate's Internal Audit in the Implementation of Regional Government	Qualitative	Deli Serdang Regional Inspectorate	Supervision through internal audits has been implemented well, but there are still weaknesses in planning supervision and following up on recommendations.
4	Fakih et al. (2024)	The Function of Internal Audit in Detecting Fraud at the Inspectorate of South Sumatra Province	Qualitative	Inspectorate of South Sumatra Province	The internal audit function is able to detect fraud through examination of documentary evidence and evaluation of procedures, but is hampered by limited auditor human resources.
5	Bangun et al. (2024)	The Role of Internal Audit in Fraud Prevention Efforts	Descriptive – Literature	General (literature review)	Internal audit serves as the primary line of defense in fraud prevention through risk evaluation and strengthening of internal controls.

Source: Author works

Method

This research uses a descriptive qualitative approach with a case study method. Location: Tanah Datar Regency Regional Inspectorate, Data type: Primary and secondary data, Data collection techniques: Interviews, Documentation, Informants: Internal auditors, PPUPD, and monitoring analysts, Data analysis technique: Descriptive analysis based on the COSO 2013 framework.

To maintain consistency in the analysis, data is compiled and analyzed based on the COSO 2013 internal control framework, which includes the following five key components:

1. Control Environment
   - Commitment to integrity and ethical values
   - Executing oversight responsibilities
   - Establishing structure, authority, and responsibility
   - Commitment to competence
   - Encouraging accountability for the internal control system
2. Risk Assessment
   - Defining objectives
   - Identifying and analyzing risks
   - Assessing fraud risks
   - Identifying and analyzing significant changes
3. Control Activities
   - Deploying control activities
   - Deploying general controls over technology
   - Breaking down into policies and procedures
4. Information and Communication
   - Using relevant information
   - Effective internal communication
   - Effective external communication
5. Monitoring
   - Continuous and/or separate evaluation
   - Evaluating and reporting any deficiencies

Results and Discussion

The role of internal control in Tanah Datar Regency focuses on ensuring transparency, budget efficiency, and legal compliance to achieve good governance. This function is carried out systematically through the Government Internal Control System (SPIP), as stipulated in Tanah Datar Regent Regulation Number 30 of 2022.

Internal audits conducted by the Tanah Datar Regency Inspectorate have generally contributed to fraud prevention. The Inspectorate conducts regular internal audits at every Regional Apparatus Organization (OPD) and Village Government (Nagari) within Tanah Datar Regency. The robust internal controls in Tanah Datar Regency have been demonstrated by the few cases of fraud in recent years. In the past few years, only one case of fraud has been recorded in Tanah Datar Regency.

The strategies used to reduce fraud or conditions that can be detrimental to many parties by the Tanah Datar District Inspectorate are:

Control Environment

The research findings indicate that the role of internal auditors in strengthening the control environment has been implemented through coaching, communication, and providing guidance to leaders and OPD staff regarding the importance of integrity, work ethics, and compliance with regulations. The implementation of standards of conduct is also supported by formal policies such as integrity pacts, auditor codes of ethics, and pre-assignment conflict of interest regulations. Furthermore, auditors evaluate compliance through audits, discuss audit results, and provide recommendations and early warnings, ensuring that the oversight function is not only corrective but also preventive. These practices reflect the control environment concept within the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework, although their effectiveness is still influenced by leadership commitment and the OPD's compliance in following up on recommendations.

The implementation of oversight responsibilities by OPD leaders demonstrates a link with the role of internal auditors in assessing control effectiveness. Leaders are involved in planning, implementing, and monitoring activities, while auditors assess their effectiveness through audits, reviews, SPIP assessments, and performance audits. Oversight focuses not only on financial aspects but also on performance achievement. However, the effectiveness of oversight varies across OPDs, influenced by the competence and consistency of leaders in carrying out the control function.

The organizational structure, authority, and responsibility for oversight have been structured through the formation of audit teams, a clear division of tasks, and a tiered review mechanism prior to the issuance of reports. Reporting channels are systematic, from data collection to the preparation of reports, which are subject to tiered reviews. This arrangement supports transparency and accountability, although strengthening independence and consistency in implementation is still needed.

Commitment to competence is demonstrated through coaching, training, and assignments tailored to tasks and positions. Employee placement takes into account educational background and expertise, and performance evaluations are conducted after assignment. However, efforts to retain competent employees remain challenging because personnel policies allow for transfers, thus preventing optimal continuity of competency development.

To promote accountability, internal auditors conduct ongoing reviews, audits, evaluations, and follow-up monitoring. This mechanism encourages regional government agencies (OPDs) to be accountable for the implementation and reporting of activities and to follow up on recommendations. While there are follow-up deadlines and the possibility of administrative sanctions, their effectiveness is still influenced by the level of OPD compliance and institutional factors. Therefore, the supervisory approach often emphasizes improvement and remediation rather than enforcement of sanctions.

Risk Assessment

The research results indicate that the principle of goal setting has been implemented through a structured and documented supervisory planning process. Operational objectives are established through the preparation of an Annual Supervisory Work Program, which has been developed into a Risk-Based Supervisory Plan, and supported by strategic planning documents such as the Strategic Plan (Renstra), Work Plan (Renja), and the Annual Report (DPA). Goal setting involves organizational elements through proposals and discussions in planning forums, ensuring that the established objectives reflect comprehensive supervisory needs. Furthermore, the supervisory objectives also consider risk tolerance through the evaluation of risk registers prepared by the Regional Apparatus Organizations (OPD), ensuring audit priorities are directed to units with higher risk levels. Financial and non-financial reporting objectives also consider accounting standards, reporting requirements, and information needs for decision-making, ensuring that the established objectives serve as a basis for allocating resources and implementing supervision.

Regarding the principle of risk identification and analysis, the research results indicate that the risk identification process is carried out systematically through the preparation of risk registers by each OPD, which are then evaluated by auditors. This identification covers the entity, work unit, and operational activity levels, allowing for a more detailed mapping of the risks faced by the organization. Risk analysis is conducted by assessing the causes and impacts of risks on the achievement of objectives and determining a control action plan in response. This process also involves the work unit implementing the activity, while the auditor plays a role in evaluating the suitability of the risks and their control plans. The level of risk significance is determined by grouping risks by level, and the results of this assessment are used as a basis for determining oversight priorities. These findings indicate that risk management has become a critical part of oversight planning and implementation.

Regarding the principle of fraud risk assessment, research results indicate that auditors have considered the possibility of fraud through risk identification and ranking in the supervisory planning document. Risks with a high probability and impact are prioritized for audit, allowing potential fraud to be anticipated early. Fraud likelihood assessment is also conducted through risk register evaluation and testing of the conformity between planning and activity implementation, allowing auditors to identify indications of irregularities. However, research has not yet demonstrated any assessment that specifically identifies pressure or incentive factors that can trigger fraud, so this aspect still needs to be strengthened for a more comprehensive fraud risk assessment.

Furthermore, regarding the principle of identifying and analyzing significant changes, research results indicate that auditors have considered changes in the external environment, policies, systems, and technology that affect activity implementation. Auditors study these changes, analyze their impact, and provide guidance and supervision to ensure that activity implementation remains in accordance with applicable regulations. Changes in work mechanisms and regulations are also communicated to the Regional Apparatus Organizations (OPD) to prevent errors in activity implementation. Furthermore, changes in leadership within OPDs are seen as a factor that can impact the effectiveness of internal control, so auditors adjust their supervisory approach through guidance and reaffirmation of the importance of internal control implementation. The findings indicate that changes that could potentially impact the achievement of objectives have been considered in the monitoring process, although consistency in systematically documenting and evaluating changes still needs to be strengthened.

Control Activities

Regarding the principle of developing control activities, the research results indicate that internal auditors play a role in identifying control weaknesses, linking them to the risks faced, and formulating recommendations tailored to the conditions of each OPD. Recommendations are formulated based on the results of inspections, document analysis, interviews, and audit team discussions, ensuring that the controls developed are relevant to the weaknesses and potential risks identified. The determination of controls is not uniform, but rather takes into account the type of violation, non-compliance with regulations, and the characteristics of the business processes within the relevant OPD. Furthermore, control development is also carried out through coaching, anti-corruption outreach, and encouragement to OPD leaders to conduct regular monitoring and evaluation. Assessment of the implementation of SPIP through questionnaires and supporting evidence also serves as the basis for formulating recommendations for improvement. These findings indicate that control activities have been integrated with risk assessments and include preventive and corrective aspects, although there is no explicit evaluation of the multi-layered control design or the in-depth division of authority.

Information and Communication

Based on the research findings, the information and communication component of the internal control system in OPDs is implemented through an assessment of the quality of the information used and the internal and external communication mechanisms implemented by auditors. The auditor's role in this component is directed at ensuring that the information used as the basis for supervision is relevant, reliable, and accountable, and is delivered through communication channels appropriate to the authority and control needs.

Based on the principle of using relevant and quality information, the research findings indicate that auditors assess the adequacy and reliability of information by emphasizing the legality of documents, the availability of supporting evidence, and the correspondence between data in the system and actual conditions in the field. Auditors first identify information needs based on the elements and sub-elements of internal control to be tested, then determine the necessary documents and evidence. Data is obtained from various legitimate sources, including official documents, government information systems, and direct confirmation with relevant parties. It is then analyzed through procedures such as spot checks, physical inspections, and interviews. This process demonstrates that the information used in supervision has undergone verification and validation stages to maintain its relevance and quality. However, the research does not yet demonstrate any consideration of cost-benefit analysis in information management, as the procedures employed still focus on ensuring data adequacy and reliability.

Regarding the principle of internal communication, research findings indicate that auditors convey information regarding internal controls through various mechanisms, such as entry meetings, submission of audit reports, discussion of recommendations, and internal meetings or briefings. Disseminating audit results to OPD leaders and employees helps improve understanding of control weaknesses and necessary corrective actions.

Regarding the principle of external communication, research results indicate that the Inspectorate coordinates and exchanges information with various agencies, such as the Supreme Audit Agency (BPK), the Financial and Development Supervisory Agency (BPKP), and law enforcement officials, as needed for oversight. Communication takes the form of delivering audit data, facilitating follow-up on findings, conducting specific audits, and handling public complaints. Information is disseminated to external parties through formal organizational channels and within the appropriate authority, ensuring accountability in the communication process. Furthermore, a dedicated complaint channel allows the public and internal parties to submit reports regarding suspected irregularities for follow-up oversight. The communication method used is also tailored to the situation and level of the problem, including coordination in investigative activities when necessary.

Monitoring Activities

In the monitoring component, research results indicate that internal auditors conduct evaluations through a combination of continuous monitoring and separate evaluations. Continuous evaluation is reflected in risk monitoring activities, monitoring the implementation of control action plans, and evaluating OPD performance reports. Auditors not only conduct periodic audits but also continuously monitor the follow-up to recommendations made within the specified timeframe. This mechanism demonstrates that the monitoring process is carried out as part of ongoing oversight.

Evaluations are also conducted using the design and condition of the internal control system as the basis for assessment. Monitoring the implementation of the internal control system and identifying risks serves as a reference in assessing control effectiveness. Furthermore, evaluations are supported by auditors with competencies and understanding appropriate to the audit objectives, and assignments that take into account appropriate backgrounds and experience. Continuous evaluations are also integrated with coaching activities, where auditors provide direct guidance for improvements when identifying control weaknesses.

On the other hand, research results do not indicate any explicit consideration of business process changes in determining the evaluation approach, nor does it determine the scope and frequency of separate evaluations based on the entity's risk level. Separate evaluations are conducted through periodic audits and follow-up monitoring of findings by a dedicated team. Each finding is summarized and monitored until recommendations are finalized, so that audit results serve as feedback for improving the internal control system. This mechanism demonstrates a structured and documented evaluation process.

Regarding the evaluation and reporting of internal control weaknesses, research results indicate that each identified weakness is analyzed and outlined in recommendations for improvement that must be followed up by the Regional Apparatus Organization (OPD). Weaknesses are communicated through audit reports, accompanied by a mechanism for monitoring their resolution within a specified timeframe. Unaddressed findings remain recorded and are brought to the attention of the organization until they are resolved, supported by the establishment of a dedicated follow-up team to oversee the completion of the recommendations.

Monitoring of the resolution of weaknesses is also carried out based on established deadlines and is supported by provisions governing administrative sanctions if follow-up actions are not carried out within the specified timeframe. However, the implementation of these sanctions has not been fully optimized. Substantively, the oversight function is more focused on strengthening the internal control system and risk prevention to prevent similar findings from recurring.

Overall, monitoring components have been implemented through risk monitoring, performance report evaluation, periodic audits, direct coaching, and a mechanism for reporting and monitoring follow-up on control weaknesses. These practices reflect the monitoring principles outlined in the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework, although there is room for improvement in adapting evaluations to changing business processes and regulating the frequency of risk-based evaluations.

Conclusions

Based on the research results, it can be concluded that internal audit at the Tanah Datar District Inspectorate has played a role in preventing fraud in regional government organizations through the implementation of supervisory functions, coaching, and providing recommendations for improvement. The role of internal audit is reflected in the implementation of the control environment, risk assessment, control activities, information and communication, and monitoring of the implementation and follow-up of supervision results, thus supporting the realization of a structured internal control system within the local government environment.

Internal auditors also have an assurance and consulting role in supervising the implementation of the Tanah Datar Regency Inspectorate. Internal auditors have carried out an assurance and consulting role in supervising the prevention and detection of fraud carried out by conducting regular inspections with the aim of providing assurance that the implementation of fraud prevention and detection activities has been carried out in accordance with applicable provisions.

Limitation

Based on the interview results, there are several obstacles faced in preventing fraud, namely: Time limitations, the number of auditors is not proportional to the number of OPDs being supervised, Budget limitations, the use of technology-based audits is not yet optimal.

Suggestion

The Tanah Datar Regency Inspectorate needs to improve auditor competency through training, workshops, and certification related to investigative auditing, fraud auditing, risk management, and technology-based auditing. Adequate competency will enhance auditors' ability to identify and prevent potential fraud. The Inspectorate needs to continue to encourage improvements in the quality of SPIP across all Regional Apparatus Organizations (OPD). Effective internal controls can reduce the potential for fraud and increase accountability in regional financial management.

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