The Influence of Human Resource Competence on Fraud Prevention with Internal Control System as A Moderating Variable in Yogyakarta City Government

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Abstract. This research examines the efforts of the Indonesian government to prevent fraud in the public sector, focusing on the influence of human resource competence on fraud prevention and the moderating role of internal control systems. The research seeks to identify whether enhanced human resource competence positively impacts fraud prevention and if a robust internal control system strengthens this relationship. Utilizing simple regression analysis and Moderated Regression Analysis (MRA), the research analyzes data collected from 85 state civil servants working in the Yogyakarta City government during March and April 2024. The results indicate that the competence of human resources significantly influences fraud prevention, indicating that well-trained and competent personnel are crucial in mitigating fraudulent activities. Furthermore, the internal control system is found to positively moderate the relationship between human resource competence and fraud prevention, suggesting that effective internal controls amplify the benefits of competent human resources in reducing fraud risks. These results highlight the importance of investing in both human capital and strong internal controls as essential strategies for enhancing fraud prevention efforts within government agencies.

Keywords: Internal Control System, Moderating Variable, Yogyakarta City Government

1 Introduction

Corruption or fraud in Indonesia has become a characteristic of every organization [1] not just on private sector but also on government sector. Systematically, corruption causes economic losses because it distorts incentives, political losses because it undermines government institutions, and social losses because wealth and power fall into the hands of those who are not entitled [2]. Corruption can take the form of collecting or using money for personal or specific party favor that should have been provided for the people but not or

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using authority to achieve illegitimate goals. When corruption has become so deeply rooted that property rights are no longer respected, the rule of law is taken for granted, and incentives for investment are disrupted, then the result is that economic and political development will stagnate. [3] Losses arising from corruption and fraud on government sector have a direct impact on the growth and provision of infrastructure, facilities and utilities [4]. Encouraging public trust is the responsibility of the management of each ministry, department and agency to implement a better control measures to strengthen its activities to accomplish good organizational governance practices [5]. According to [6] the weak safety design of the internal control system will result in low company control, thus creating opportunities for fraudulent actions in an organization or institution. With a strong internal control system, it is expected to reduce or even eliminate fraudulent actions in accounting activities. Disclosure has become a major focus in recent years with several cases of fraud affecting decision making by management or stakeholders [7]. Cumulatively in the period 2004-2023, the Corruption Eradication Commission (KPK) most often uncovered corruption in the form of bribery or gratuities and procurement of goods or services. The majority of corruption cases were found in district/city government agencies, namely 601 cases. There were 474 cases in ministries or institutions and 196 cases in provincial governments (Muhamad, 2024). The results of monitoring *by the Indonesian Corruption Watch (ICW)* show that there has been an increase in corruption cases since 2019-2023, resulting in potential state financial losses in 2022 of 42.7 trillion, then decreasing in 2023 by 28.4 trillion. This is due to poor management of state finances and the lack of government efforts to increase transparency and accountability so that corruption fraud in the regional environment can be prevented [8]. Not only does it occur in the government environment, corruption cases also occur in private companies, one of which is the corruption case at Bank Century. The Audit Board of Indonesia said that the case resulted in state losses of IDR 689.39 billion IDR.

Fig. 1. Indonesia Corruption Watch as May 19 2024.
Fig: narasi.com [10]

Based on data obtained from *Indonesian Corruption Watch (ICW)* shows that there has been an increase in corruption cases since 2019-2023, resulting in potential state financial losses in 2022 of 42.7 trillion, then decreasing in 2023 by 28.4 trillion. This is due to poor management of state finances. The government is making various efforts to increase accountability and transparency in its implementation so that corruption in the government environment can be prevented [9].

Fraud prevention that can be done by the government is through increasing the competence of human resources. Government management must be carried out accountably and transparently so that there is no misappropriation of funds, so competent human resources are needed to carry out these tasks properly [10]. The higher a person's competence in carrying out tasks, the higher the prevention of fraud because competence, which is a skill, knowledge and good behavior, is needed to face the challenges and risks in the job [11]. With high competence, a person is not only able to do his job well, but is able to recognize, prevent, and overcome fraud attempts more effectively [12]. Research that supports the competency of human resource has a positive influence on fraud prevention is research conducted by [13]. Conversely, research conducted [14] states that competency of human resource has a negative effect on fraud prevention.

Referring to various previous research results that show inconsistency in fraud prevention results, it is suspected that there are other factors that influence it. Other influencing factors can strengthen or weaken the connection between the positions of other factors. One factor that is believed to be able to influence this relationship is the internal control system. An internal control system that is run with the compliance of all members of the organization, especially in the supervision process, will have no potential for fraud [15]. In addition to having a role as an independent variable, the internal control system is another factor thought to play a role as a moderating variable. Therefore, the novelty in this study is adding an internal control system as a moderating variable.

The success of human resource competence in fraud prevention efforts can be supported by an internal control system [12]. The internal control system consists of policies and procedures designed by an organization to achieve its goals and objectives by always supervising and providing direction to parties within the organization so that they can run effectively and efficiently so as to prevent fraud [16]. With a better internal control system, it ensures that competent employees can work in an environment that supports fraud prevention, for example, with the separation of duties, employees do not have the opportunity to commit and hide fraud [17].This means that even though the organization has high HR competence, without a good internal control system, their ability to prevent fraud will be limited [18]. Previous research by [9] Indicating that the application of the government's internal control system positively influences fraud prevention in the goods and services procurement division. Conversely, as stated by [19]. The government's internal control system does not impacton fraud prevention. The research conducted by [20] explains that management can take over control, so there is no clear reason for the auditor to evaluate management integrity, because management can commit fraud even though internal control is strong or weak. Generally, fraudsters will take the opportunity to make the internal control system weak, thus opening up opportunities to launch their actions [20] Therefore, if there is an indication of fraud, it is necessary to give " *red flag* " status and conduct a fraud risk assessment [20].

This study uses the theory of bureaucratic reform. Bureaucratic reform is a comprehensive and systematic improvement, change or arrangement of many things, especially those related to the state, organization, and government system of developing countries [21]. Improvement of a system and organization to realize good governance effectively and efficiently so that it is free from fraudulent actions [9]. Linked to HR competency, beureaucratic reform is directed at producing a responsible, good, professional, effective and efficient apparatus and creating excellent service to the community, so that the implementation of the main tasks and functions of the government can be carried out properly [22]. Competence is an ability possessed to carry out work or tasks based on skills and knowledge that are used consistently in pursuit of the goals to be achieved [23]. Human resources are the main driving pillars that drive organizations in realizing their vision, mission and goals. The competence possessed by an individual able to be seen from the results of work or performance created through the abilities (skills) possessed (including knowledge, skills, behavior and attitudes. There is a difference between those who are competent and those who are not [24]. Fraud prevention is the process of identifying and reducing fraud attempts that will occur. This includes policies, procedures, and training [25]. In addition, fraud prevention can be in the form of (*fraud triangle*), namely reducing the opportunity for fraud, reducing pressure on employees so that they are able to meet their needs, eliminating reasons to justify/rationalize fraudulent acts committed [26]. Based on Government Regulation no. 60 of 2008, the Government Internal Control System (SPIP) is a process that is an integral part of activities and actions carried out continuously by leaders and all employees to provide robust assurance. The main purpose of SPIP is to achieve organizational goals in an effective and efficient manner, ensure the reliability of financial reporting, maintain the security of state assets, and ensure adherence to laws and regulations [27]. Internal control in the government is the entire process of auditing activities, directing, supervising, reviewing and measuring the resources of an organization. In addition, internal control has a crucial role in preventing and detecting embezzlement or fraud [28]. The core elements of internal control involve policies and procedures implemented to achieve targets, as well as ensuring the availability of reliable financial information. In addition, internal control also aims to ensure compliance with relevant laws and regulations [29].

Based on the description above, this study proposes two hypotheses:

1.1 The Influence of Human Resource Competence on Fraud Prevention

The existence of professionalism and competence of human resources is expected to be able to realize economic and social goals. According to research conducted by [25] the competence and ethics of each individual fully supports the argument for preventing fraud, especially in the public sector. HR competence that has the appropriate expertise can help prevent opportunities for abuse in the government environment [21]. Human resource competence can affect fraud prevention, because human resource competence refers to a person's knowledge, abilities, and skills that can be used to provide reliable and superior professional services [30] Research conducted [31] shows that the capabilities possessed by human resources have a positive effect on fraud prevention efforts. This means that positive experience, skills and knowledge can be factors in preventing fraud. Based on the description, the research hypothesis is:
H1: Human Resource Competence has a positive effect on fraud prevention.

1.2 The Effect of Internal Control System Moderating HR Competence on Fraud Prevention

Through the policies and procedures of the internal control system, it can support human resource efforts in ensuring that preventive measures taken by the apparatus are in accordance with the established policies. This policy ensures that the apparatus has a clear reference for carrying out their duties, thereby improving the quality of their work. As research conducted by management needs to ensure that the risk of fraud is properly regulated and assessed periodically in order to create effective and efficient operational activities, reliable financial reports, and compliance with applicable regulations so that public spending activities are better. In addition, the internal control system can also support human resources through supervision. This supervision ensures or supervises the implementation of tasks carried out by each apparatus that are running effectively and efficiently, and ensures that they have the necessary abilities to carry out their duties, so as to minimize the opportunity for fraud [18]. The internal control system also creates a strong control environment, which can help build a transparent and accountable organizational culture so that fraud does not occur [30]. This can motivate the apparatus to act in a way with high ethical and professional standards. Based on the theory of bureaucratic reform, the government's internal control system is a guideline for implementing the state financial reform package towards good governance (Prima. Based on the description above, the research hypothesis proposed is:
H2 : Internal control system moderates the positive influence of HR competence on fraud prevention.

2 METHODS

2.1 Questionnaire Distribution

This research was conducted in several Yogyakarta City Government Agencies. The population in this research were State Civil Servant (ASN). The distribution of questionnaire is presented in table 1.

Table 1. Questionnaire Distribution

Description		Number of Questionnaire
Distributed questionnaires	:	90
Unreturned questionnaires	:	5
Questionnaires used as sample	:	85
Response Rate = 85/90 x 100%	:	94%

2.2 First hypothesis testing

The first hypothesis test uses simple linear regression analysis. In simple regression, the data used generally has an interval or ratio scale. The simple linear regression equation is as follows: The simple linear regression equation is as follows:

$$Y= a+bx+ \varepsilon \quad (1)$$

2.3 Second hypothesis testing

Furthermore, Moderated Regression Analysis (MRA) is used to determine whether the internal control system variable can strengthen or weaken the relationship between human resource competence and fraud prevention. The regression equation used is as follows:

$$Y = \alpha + \beta 1X + \beta 2Z + B3(X*Z) + \varepsilon \quad (2)$$

3 RESULT AND DISCUSSION

3.1 Descriptive Statistical Test

Table 2. The Descriptive Statistical Test

	MIN	MAX	MEAN	Standard Deviation
Fraud Prevention	18	25	21.85	2,102
Human Resources Competence	29	45	38.64	3,949
Internal Control System	16	25	21.09	2,213

Statistical test, it shows in Table 2 that the Fraud Prevention variable has an average value of 21.85, meaning that the Yogyakarta City Government Agency has a Fraud Prevention level of 21.85%. The average Human Resource Competence is 38.64, so there are 38.64% of State Civil Apparatus (ASN) who have adequate knowledge, skills and attitudes. The Internal Control System variable gets 21.09, meaning that 21.09% of Company Operational Standards (SOP) in various Yogyakarta City Government Agencies have been.

3.2 Hypotesis Test

Table 3. Regression Analysis

Model	Unstandardized Coefficient		Std Coeff βeta	Sig.	Result
	β	Std. Error			
Constant	8,624	1,737		,000	
HR Competence (X)	0,324	0,045	0,643	,000	Accepted
F-value	58,523			,000	
R^2 Square	0,414				
Adjusted R^2	0,406				

A partial test in Table 3 determines the influence of independent variables entered into the regression model individually on the dependent variable. Therefore, the results obtained in Table 4 by the independent variable of human resource competence have a partial effect with a value of 0.000 <0.005.

Table 4. Moderated Regression Analysis (MRA)

Model	*Prediction Sign*	*Unstandardized Coefficient*		*Std. Coeff.*	*Sig.*
		β	*Std. Error*	*Beta*	
Regresi 1					
(Constant)		8,624	1,737		0,000
HR COMP	(+)	0,342	0,045	0,643	0,000
Regresi 2					
(Constant)		5,114	1,646		0,003
HR COMP	(+)	0,173	0,050	0,326	0,001
SPI	(+)	0,476	0,090	0,501	0,000
Regresi 3					
(Constant)		-21,403	17,249		0,218
HR COMP	(+)	0,837	0,433	1,572	0,056
SPI	(+)	1,734	0,820	1,826	0,037
Interaction	(+)	-0,031	0,020	-2,327	0,126

3.3 The Influence of Human Resource Competence on Fraud Prevention

The first hypothesis conducted in this study is that human resource competence has a positive effect on fraud prevention. The results of the study show that the regression coefficient value of the HR competency variable shows 0.342 with a significant value of 0.000 which is less than 0.05. This shows that HR competency has a positive effect on fraud prevention.

In this study it is proven that there is a strong relationship between human resource competence and fraud prevention. The apparatus in the Yogyakarta city government has the ability and characteristics in the form of knowledge, skills and behavioural attitudes in carrying out their duties effectively and efficiently [12] .The better the quality of the apparatus, the more it will support the increase in prevention efforts produced. The results of this study are supported by research conducted by [33] the importance of the role of government in preventing fraud. The public sector (government) needs to design a strong structure to prevent fraud in the future. In a government agency, especially in the financial sector, competent human resources are needed in managing state finances [4]

This is in line with the theory of bureaucratic reform by [34] their book entitled "*Reinventing Government*" which explains that structural and procedural changes that encourage openness of information, increase supervision, and accelerate the decision-making process will result in *good governance* . *Good governance* is achieved with good HR competency. Other research that can also support this hypothesis is research conducted by [35] .In his research, one of the independent variables used is human resource competency and has proven positive when tested against fraud prevention [36]

3.4 HR competencies moderated by internal control systems for fraud prevention

Based on the data in table 7, the internal control system apparently does not moderate the relationship between human resource competence and accident prevention. This indicates that the existence of an internal control system is not sufficient to strengthen the influence of human resource competence in efforts to prevent conditions. Even though the internal control system aims to establish procedures, supervision and control, this aspect is not yet effective in supporting human resources in carrying out tasks in accordance with agency standards and policies so that the risk of accidents may still occur.[37] The integrated and dynamic nature of the government's internal control system, although important, is not optimal enough as a continuous process carried out by government agencies to achieve good governance [9] The function of the internal control system to identify, analyse, evaluate and document information should help achieve organizational goals. [6] However, in reality, the role of the internal control system in suppressing acts of fraud through analysis, evaluation and supervision of every activity in government agencies is still not reliable [38]. Every aspect contained in the internal control system can assist human resources in government agencies in doing their duties and detecting fraud that will be committed by certain parties.[30]

This is in accordance with the theory of bureaucratic reform, which is to carry out changes, improvements, structuring and regulation in a comprehensive and systematic manner on many things, especially those related to statehood, organizations and government systems, in a developing country.[9] However, because the internal control system has not been effective in moderating HR competency, this reform has not succeeded in achieving a significant reduction in fraud

4 CONCLUSION

The respondents in this research were State Civil Apparatus (ASN) in the Yogyakarta City government with a total of 85 respondents. Based on the data that we have analyzed using moderated regression analysis (MRA), it shows that the presence of human resource competence can have a positive effect on fraud prevention, while the internal control system is not able to moderate human resource competence in preventing fraud. The implication of this research is that the better the quality of the apparatus, the greater the resulting prevention efforts, especially if supported by a good internal control system. In a government agency, especially in the financial sector, competent human resources are needed in managing state finances, apart from that, apparatus activities can be supported by an internal control system through supervision, so that fraud does not occur. The limitation of this research is that the research sample is limited to ASN in Yogyakarta City so that the results cannot be generalized to agencies in other areas

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