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The Influence of Civil Servant Integrity, Internal Control Effectiveness and Accountability on Fraud Prevention in Sub-districts in Palembang City

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Abstract

Fraud prevention is an integrated effort that can suppress and minimize the factors causing fraudulent acts. Forms of misappropriation or fraud committed intentionally to gain personal or group benefits will damage the order and finances of an organization and will eliminate public trust in the performance of state apparatus. The objectives of this study are (1) to examine the effect of Apparatus Integrity on fraud prevention, (2) to examine the effect of Internal Control Effectiveness on fraud prevention, and (3) to examine the effect of Accountability on fraud prevention. The type of research used is quantitative with a causal study approach. The sample in this study amounted to 86 people using a purposive sampling technique through questionnaire distribution. The data analysis method in this study is multiple linear regression using SPSS version 2.6 software. The results of this study indicate that partially the variables of apparatus integrity and internal control effectiveness have a positive and significant effect on fraud prevention. Meanwhile, the accountability variable does not affect fraud prevention carried out in sub-districts in the city of Palembang.

Keywords: Accountability, Internal Control Effectiveness, Apparatus Integrity, Fraud Prevention.

INTRODUCTION

The general government sector encompasses all government entities and non-profit institutions under government control and funding. The government sector is classified into three main subsectors: the central government, provincial governments, and district or city governments. This division reflects a decentralized and administrative system, where authority to manage resources and provide public services is distributed among various levels of government. The government sector has a responsibility and

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transparency in ensuring the provision of public services to the community and the effective, efficient, and accountable management of state finances (Gurendrawari et al., 2024; pp. 3 and 4).

Association of certified fraud examiners(ACFE) defines deviant acts as those carried out intentionally to obtain personal or group benefits in a manner that violates the rules and is detrimental to the organization and the country.(ACFE, 2022)Fraud often occurs in various forms, such as asset misappropriation, budget markups, financial report manipulation, fictitious projects, and corrupt practices involving government officials. This phenomenon demonstrates that public fund management remains vulnerable to irregularities due to weak oversight systems and good governance.(Sulistiyantoro & Zahara, 2023).

Based on the audit report data on the 2023 Palembang City Government financial report, there is evidence of accountability for fuel payments in seven SKPDs that does not match the actual conditions. The results of the audit of the accountability of fuel expenditure in seven SKPDs and the results of confirmation with several Public Fuel Filling Stations (SPBU) in Palembang City show that the fuel purchase notes submitted in the accountability evidence do not match the physical form and format of the original notes from the SPBU. The results of confirmation with the Technical Implementation Officer (PPTK) and the PPK concerned are known that the notes submitted are not the actual notes and the actual purchase notes are not stored. The following is a graph of fuel expenditure that does not match the actual:

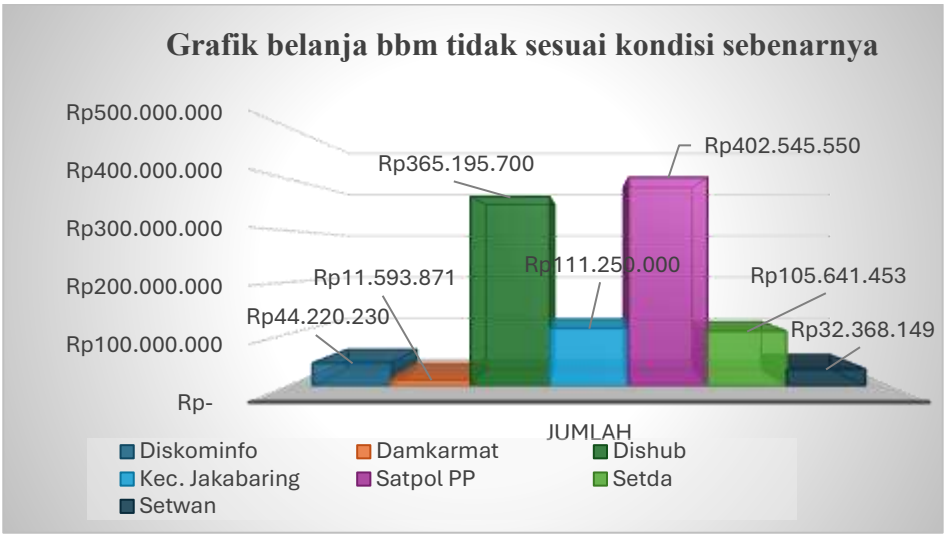


Figure 1. Fuel expenditure graph does not match actual conditions

Source: LHP on Palembang City Government Financial Statements 2023, Details of SKPD with Incorrect Fuel Expenditure pages 31-32

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The integrity of civil servants is a crucial factor in preventing fraud. Integrity reflects the values of honesty, responsibility, and adherence to regulations in carrying out their duties. Civil servants with high integrity tend not to justify fraudulent acts (rationalization), thereby reducing the potential for fraud.(Febriansyah & Indirwan, 2022), The integrity of the apparatus is the main foundation in creating a good governance environment.

The effectiveness of internal control systems also plays a crucial role in fraud prevention. An effective internal control system can oversee every organizational activity, ensure regulatory compliance, and minimize the potential for fraud.(Akhtar et al., 2022).The implementation of a good government internal control system (SPIP) is expected to improve the quality of good governance and reduce the risk of fraud in regional financial management.(Irawati et al., 2023).

Accountability is also a crucial factor in preventing potential fraud risks. Accountability demonstrates an organization's ability to account for all its activities and resource use to the public. A high level of accountability promotes transparency and strengthens oversight, thereby reducing the potential for fraud in government financial management. Accountability plays a crucial role in creating transparency and preventing irregularities in public sector organizations, a fundamental principle of good governance.(Rosidah et al., 2023).

Previous research on fraud prevention in Panakukang sub-district, Makassar city using internal control variables did not have a significant effect on fraud prevention.(Ar et al., 2022)In line with this, the internal control variable actually has a significant influence on the research.(Nadi & Sujana, 2025)on the influence of compensation, internal control, and good corporate governance on fraud prevention in LPDs throughout Kubutambahan District. These differences in results indicate a research gap, particularly in the internal control variable.

This research is interesting because previous studies have shown inconsistent results. The inconsistency of some findings regarding fraud prevention factors provides an opportunity for researchers to re-examine the factors influencing fraud prevention at the sub-district level. The researchers are interested in examining the influence of apparatus integrity, internal control effectiveness, and accountability on fraud prevention in sub-districts in Palembang City.

THEORETICAL BASIS

Agency Theory

The main theory used in this research is Agency Theory. Agency theory was first proposed by Michael C. Jensen and William H. Meckling in 1976. This theory explains the existence of a contractual relationship between the party granting authority (principal) and the party receiving the agent's authority.(Azizah & Erinos, 2022).

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Fraud

Association of certified fraud examiners(ACFE) defines deviant acts as those carried out intentionally to obtain personal or group benefits in a manner that violates the rules and is detrimental to the organization and the country.(ACFE, 2022). Fraud in detail can be interpreted as manipulation, lying, forgery, fraud, embezzlement of goods, fabrication of information, and the removal of evidence, as well as distorting existing facts.(Adthiya et al., 2023).

Fraud Diamond Theory

*Fraud Diamond Theory*According to Wolfe & Hermanson (2004), the Fraud Triangle theory is an extension of the Fraud Triangle theory. It adds a new element, capability, to encompass four main factors influencing fraud: pressure, opportunity, rationalization, and capability. The addition of the capability element provides a more comprehensive understanding of the factors that lead to fraud.(Safanti & Nadhifah, 2025). individual ability is an important factor because not everyone who has pressure, opportunity, and rationalization is able to commit fraud without having the ability.



Figure 2. Fraud Diamond Theory
Source: Wolfe & Hermanson,(2004)

1. **Fraud Prevention**

Fraud prevention is an integrated effort that can suppress and minimize the factors that cause fraudulent acts that can be detrimental.(Raza Hendra et al., 2024)

2. **Civil Service Integrity**

According to Andreas Harefa in his book, integrity involves three key actions when observing something: first, working honestly and truthfully to present things in accordance with the actual situation. Second, upholding commitments by not revealing secrets. Third, being consistent between words and actions at work.

The integrity of civil servants, moral values and qualities of civil servants which are the basic principles of individuals between the harmony of speech and actions

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consistently in accordance with the code of ethics of government civil servants.(Kurniawan et al., 2025)

3. Effectiveness of Internal Control

Internal control in public sector organizations in Indonesia is known as the Government Internal Control System (SPIP). According to Government Regulation Number 60 of 2008 concerning the Government Internal Control System, Article 1, SPIP is an integral process of actions and activities carried out continuously by leaders and all employees to provide adequate assurance of the achievement of organizational goals through effective and efficient activities, reliable financial reporting, security of state assets, and compliance with applicable regulations.(Irawati et al., 2023).

4. Accountability

Accountability is the obligation of the leadership and all sub-district officials to provide accountability for all actions in budget management, starting from planning, preparation, and implementation that meet the criteria that can be reported and accounted for to the local government and the community.(Putri et al., 2023).

CONCEPTUAL FRAMEWORK

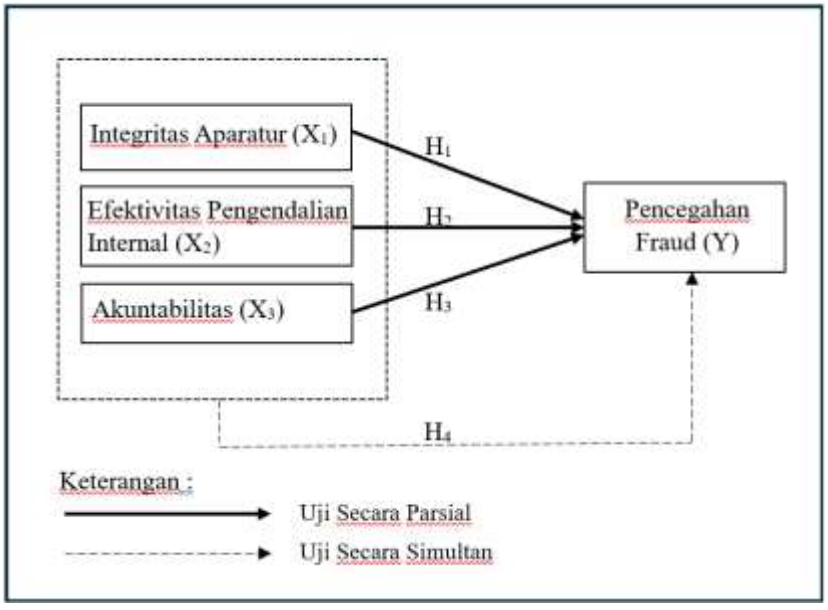


Figure 3. Framework of Thought

Source: Data processed in 2026

Hypothesis:

H1: The integrity of civil servants has a positive influence on fraud prevention.

H2: Internal Control Effectiveness has a positive effect on fraud prevention.

H3: Accountability has an impact on fraud prevention.

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H4 Integrity of the Apparatus, Effectiveness of Internal Control and Accountability have an influence on fraud prevention

RESEARCH METHODS

This type of research is quantitative with a causality study approach. According to Sugiyono (2023), an operational definition of a variable is a guideline for measuring a variable, explaining how a variable is measured specifically, measurably, and observably. Regarding the variable analysis in this study, several operational variables are presented in the following table:

Table 1. Operational Definition of Variables

No	Definition	Dimensions	Indicator	Scale
1.	Civil Servant Integrity (X1) is the moral values and qualities of civil servants which are the basic principles of individuals between the harmony of speech and actions consistently in accordance with the code of ethics of government civil servants.(Kurniawan et al., 2025)	Ethical Principles	5. Honesty in every job 6. Compliance with regulations	Interval
		Behavioral Consistency	1. Consistent words with actions 2. Moral/professional responsibility	
2.	The effectiveness of internal control is an integral process of actions and activity procedures carried out routinely and continuously by the leadership and all apparatus to achieve the goals of the agency/organization in accordance with	Control and Risk Environment	1. Control Environment 2. Risk Assessment	Interval
		Control activities	1. Control Activities with Separation of Duties 2. Good information and coordination of apparatus and communication	
		Monitoring	1. Internal Supervision 2. Regular monitoring 3. Regulatory Compliance	

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	the Government Internal Control System (SPIP). (Irawati et al., 2023)			
3.	Accountability is the obligation of the entrusted power holder (apparatus) to be responsible for all resource management to the person giving the mandate. (Ar et al., 2022)	Transparency	1. Transparency of activities and preparation in presenting the results of activity reports 2. Clarity of financial management information	Interval
		Legality	1. Legal accountability according to applicable standards	
4.	Fraud Prevention is an integrated effort that can pressure someone to minimize the factors that cause fraudulent acts that can be detrimental.(Arpani et al., 2022)	Conditional Factors	1. Establishment of anti-fraud policies 2. Creating preventive procedures	Interval
		Personal Factors	1. Building an organizational structure with good control 2. Designing effective control techniques 3. Cultivating sensitivity to fraud	

Source: Processed data, 2026

Data collection technique

The data collection method used in this study was a self-administered method by distributing questionnaires directly to respondents. The study population was all 90 sub-district officials in Palembang City. The sample in this study consisted of 86 respondents through a non-probability sampling method with a purposive sampling technique.

The data analysis technique used the SPSS program to analyze data through validity and reliability tests, classical assumption tests, R-Square, F-Significance Tests, and t-significance tests or multiple linear regression. The general formula for multiple linear regression can be seen in the following equation:

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$$Y = \alpha + b1X1 + b2X2 - b3X3 + e$$

RESULTS AND DISCUSSION

Descriptive Statistical Analysis

Descriptive analysis is a test that provides a description of data viewed based on the average value (mean), standard deviation, variance, maximum, minimum, sum, range, kurtosis, and skewness (Ghozali, 2018: 19). Descriptive statistics in this study are described in terms of minimum, maximum, mean, and standard deviation.

Total N 86 for variable X1 Apparatus Integrity minimum value of 35 and maximum value for all variables is the same, namely 50 with a mean value of 44.64 and a standard deviation value of 3.412. Variable X2 descriptive statistics results minimum value of 37 and for the average value of 45.10 and a standard deviation value of 3.329. Variable X3 Accountability obtained a minimum value of 35 for an average value of 42.31 with a standard deviation value of 3.579. Dependent variable Y fraud prevention descriptive statistics results minimum of 36 with an average value of 44.84 and a standard deviation value of 3.158.

Data Quality Test

1. Validity Test

Validity test is used to measure whether a questionnaire is valid or not. A questionnaire is said to be valid if the questions in the questionnaire are able to reveal something that will be measured by the questionnaire (Ghozali, 2018:51) For all variables X1 apparatus integrity, X2 internal control effectiveness and X3 accountability and variable Y are all valid where r count > r table.

Table 2. Validity test results

Research variables	Statement items	Calculated r value	Table r value	Information
Civil Service Integrity (X1)	X1.p1	0.575	0.2120	Valid
	X1.p2	0.552	0.2120	
	X1.p3	0.559	0.2120	
	X1.p4	0.451	0.2120	
	X1.p5	0.455	0.2120	
	X1.p6	0.450	0.2120	
	X1.p7	0.561	0.2120	
	X1.p8	0.668	0.2120	

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	X1.p9	0.690	0.2120	
	X1.p10	0.587	0.2120	
Internal Control Effectiveness (X2)	X2.p1	0.546	0.2120	
	X2.p2	0.520	0.2120	
	X2.p3	0.601	0.2120	
	X2.p4	0.569	0.2120	
	X2.p5	0.526	0.2120	
	X2.p6	0.538	0.2120	
	X2.p7	0.531	0.2120	
	X2.p8	0.556	0.2120	
	X2.p9	0.571	0.2120	
	X2.p10	0.463	0.2120	
Accountability (X3)	X3.p1	0.444	0.2120	
	X3.p2	0.539	0.2120	
	X3.p3	0.492	0.2120	
	X3.p4	0.513	0.2120	
	X3.p5	0.528	0.2120	
	X3.p6	0.523	0.2120	
	X3.p7	0.544	0.2120	
	X3.p8	0.584	0.2120	
	X3.p9	0.437	0.2120	
	X3.p10	0.472	0.2120	
Fraud Prevention (Y)	Y.p1	0.571	0.2120	
	Y.p2	0.526	0.2120	
	Y.p3	0.404	0.2120	
	Y.p4	0.524	0.2120	
	Y.p5	0.483	0.2120	
	Y.p6	0.553	0.2120	
	Y.p7	0.501	0.2120	
	Y.p8	0.494	0.2120	
	Y.p9	0.525	0.2120	
	Y.p10	0.509	0.2120	

(Source: Processed SPSS 26 output, 2026)

The table above shows that the calculated r for each statement of apparatus integrity, effectiveness of internal control, accountability and fraud prevention is greater than 0.2120, so each statement is valid and can be used for further testing.

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2. Reliability Test

Reliability testing is performed on items stated in the validity test. An instrument or statement is considered less reliable if the Cronbach's Alpha coefficient is <0.60, while a Cronbach's Alpha coefficient of 0.7 is acceptable, and a Cronbach's Alpha coefficient of 0.8 is good.

The reliability test results table above shows that the reliability coefficient of apparatus integrity is 0.736, the effectiveness of internal control is 0.735, accountability is 0.717, and fraud prevention is 0.715. The results of each variable show that the Cronbach Alpha value is > 0.6, so all research instruments are reliable.

Classical assumptions

1. Normality Test

Table 3. Normality Test

model	Kolmogorov-Smirnov		
Unstandardizes residual	0.200c	>0.05	Normal Data

The results of the one-sample Kolmogorov-Smirnov Test in the table show that the residual asymp.Sig (2-tailed) value obtained a value of 0.200 so that > 0.05, the regression model meets normality.

2. Multicollinearity Test

Table 4. Multicollinearity Test

Model	Collinearity statistics	
	tolerance	VIF
X1. Civil Service Integrity	.493	2,029
X2. Effectiveness of Internal Control	.488	2,051
X3. Accountability	.979	1,021

Based on the table, it can be seen that the tolerance value of variable X1 is 0.493 or more than 0.10 with the VIF value of variable X1 amounting to 2.029 or less than 10, the tolerance value of variable X2 is 0.488 or more than 0.10 with the VIF value of variable X2 amounting to 2.051 or less than 10, the tolerance value of variable X3 is 0.979 or more than 0.10 with the VIF value of variable X3 amounting to 1.021, or less than 10. So it can be concluded that there is no multicollinearity problem between variables in this study.

3. Heteroscedasticity Test

The heteroscedasticity test is used to test whether in the regression model there is inequality in the variance of the residuals in another observation.

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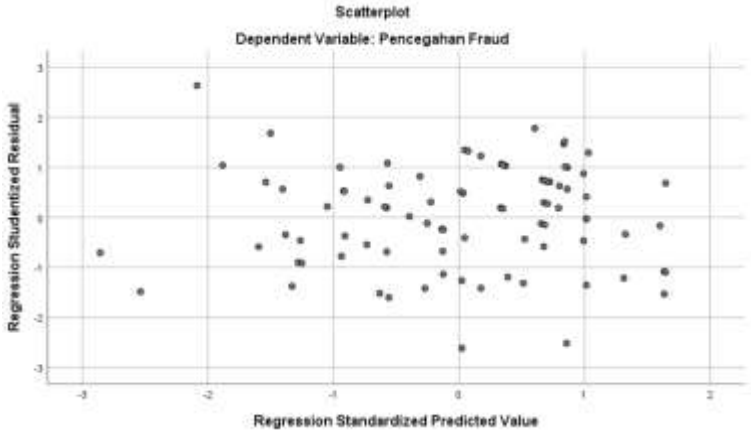


Figure 4. Results of Heteroscedasticity Test

In the figure, it can be seen that the points are spread randomly and are well spread below the 0 number on the Y axis. This shows that there is no heteroscedasticity in the regression model, so the regression model is suitable for use in predicting the success of fraud prevention based on the input of the independent variables.

3. Partial Significance Test Results (t-Test)

Table 5. Results of Partial Significance Test (t-Test)

Variables	T-count	sig	T table
X1. Civil Service Integrity	3,223	0.002	1,989
X2. Effectiveness of Internal Control	3,483	0.001	1,989
X3. Accountability	-0.175	0.862	1,989

The results of the hypothesis test through a partial test (t-test) can be explained as follows:

The variable of Apparatus Integrity (X1) the calculated t value obtained is 3.223> t table 1.989 with a significance value of 0.02 <0.05 then H1 is accepted and h0 is rejected. So the variable of Apparatus Integrity (X1) has a positive and significant effect on fraud prevention. The variable of Internal Control Effectiveness (X2) the calculated t value obtained is 3.483> t table value 1.989 with a significance value of 0.001 <0.05 then H2 is accepted and h0 is rejected. then the variable of Internal Control Effectiveness (X2) has a positive and significant effect on fraud prevention. The variable of Accountability (X3) the calculated t value obtained is 0.175 <t table value 1.989 with a significance of 0.862> 0.05 then H3 is rejected and H0 is accepted. So it can be interpreted that the variable of Accountability (X3) does not have a significant effect on fraud prevention.

The results of the multiple regression test show an R value of 0.699, meaning that the correlation or relationship between the variables of Apparatus Integrity (X1), Internal Control Effectiveness (X2), and Accountability (X3) has a correlation of 69.9%.

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Meanwhile, the R Square value obtained is 0.488, meaning that variable X has a contribution effect of 48.8% on variable Y, with the remaining 51.2% (100% -48.8%) influenced by other independent variables not included in this study.

Multiple Linear Regression Results

Based on the results of data management in the output of SPSS version 2.6 Coefficients part B, the following multiple linear regression equation model was obtained:

$$Y = \alpha + b_1X_1 + b_2X_2 - b_3X_3 + e$$
$$Y = 13{,}518 + 0{,}336X_1 + 0{,}374X_2 - 0{,}012X_3 +$$

DISCUSSION

The regression equation obtained can be explained:

The Influence of Civil Servant Integrity on Fraud Prevention

The results of statistical testing through the t test show that the apparatus integrity variable has a positive and significant influence on fraud prevention. Based on the Coefficients table, a significance value of 0.002 is obtained, which is far below the threshold of 0.05, as well as the regression coefficient value of the Analysis of the Effect of Apparatus Integrity (X1) on Fraud Prevention based on the results of the t test, the Apparatus Integrity variable has a standardized coefficient value of 0.336 with a t-count value of 3.223 and a t table of 1.989, thus the t count value> t table so that the hypothesis taken is H0: rejected and H1 accepted, then the hypothesis test has proven that the Apparatus Integrity variable has a positive and significant influence on the Y variable of fraud prevention at the sub-district office in Palembang City.

Research result(Maulidya et al., 2025)This indicates that integrity also has a positive and significant impact on fraud prevention. Regulatoryly, this aligns with Minister of Administrative and Bureaucratic Reform Regulation No. 3 of 2023 concerning the Code of Ethics and Code of Conduct for State Civil Apparatus, which mandates that integrity is a moral obligation for civil servants to uphold the core values of the ASN. Integrity serves as an internal control mechanism that prevents civil servants from committing deviant acts even when opportunities arise.

The Influence of Internal Control Effectiveness on Fraud Prevention

The Internal Control Effectiveness variable (X2) has a significant effect with a significance value of 0.001 and a Standardized Coefficients (Beta) value of 0.374. This shows that for every increase in the implementation of internal control by one unit (1), the level of fraud prevention implementation also increases by 0.374 with the assumption that other independent variables remain constant. The calculation results in the management of research data obtained a calculated t value of 3.483 while the t table was

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1.989, thus the calculated t value > t table, so that the hypothesis taken is H0: rejected and H2 accepted, then the hypothesis testing has been proven that there is a positive and significant influence of the Internal Control Effectiveness variable (X2) on the Y variable on Fraud Prevention. The results of the management of research data are also proven empirically and are in line with previous research conducted by(Widyawati et al., 2023)In the discussion on page 82, which provides the results of H1, it is accepted that it has an influence and is significant in preventing fraud. Research conducted by Farochi and Nugroho also shows that the results of the research on internal control variables have a significant influence.

The Influence of Accountability on Fraud Prevention

In contrast to these two variables, the Accountability variable (X3) statistically shows insignificant results with a significance value of 0.862 and Standardized Coefficients (Beta) of -0.012. This indicates that the relationship between accountability and fraud prevention is in the opposite direction. The results of calculations on research data management obtained a t-value of negative 0.175 while the t-table was 1.989, thus the small or insignificant regression coefficient value indicates that the apparatus' perception of accountability as an obligation so that it does not consider it as an effort to prevent fraud.

The results of the study indicate that statistically, accountability has no significant effect on fraud prevention in sub-district offices in Palembang City. This indicates that the implementation of accountability has not been a primary determining factor influencing changes in fraud prevention and minimization efforts in sub-districts in Palembang City.

The observation results show that accountability practices in the field have actually been running well and according to standards. This statistical insignificance occurs because the implementation of accountability has become a routine habit and responsibility in all sub-districts, so that respondents' perceptions of fraud prevention are not influenced by the accountability variable, but are influenced by other variables such as apparatus competence and anti-fraud culture, the effectiveness of fraud prevention in sub-district offices does not only depend on accountability, but is influenced by other factors outside the variables studied.

Statistically, the accountability variable does not have a significant effect in line with research.(Putri et al., 2023)While the accountability variable does not have a significant partial effect, this variable remains part of the research model, which, overall (F-test), significantly influences fraud prevention. The presence of accountability in the model adds variation to the analysis, but its partial contribution does not appear dominant. The significant F-test results demonstrate that, cumulatively, the influence of integrity and internal control dominates the model's strength.

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CONCLUSION

1. Civil servant integrity has a positive and significant impact on fraud prevention in sub-districts in Palembang. This indicates that the higher the integrity of sub-district officials, the more effective fraud prevention efforts are. Honesty and moral values of civil servants are the main foundations in minimizing the risk of irregularities.
2. The effectiveness of internal controls has a positive and significant impact on fraud prevention in sub-districts in Palembang. A structured supervisory system, clear division of tasks, and strict operational procedures have proven effective in preventing fraud risks and creating a positive work environment in sub-districts.
3. Accountability has no significant effect on fraud prevention in sub-districts in Palembang. The implementation of accountability has not been a primary determinant of changes in fraud prevention levels in sub-districts in Palembang. Although observations indicate that accountability practices in sub-districts are already well-implemented and meet standards, this statistical insignificance occurs because the implementation of accountability internally has become a routine responsibility.

Suggestion

1. The leadership and all sub-district apparatus in Palembang city are expected to always improve the implementation of the culture of Integrity of apparatus and internal control within the sub-district environment that manages the sub-district administration operational budget in an effort to prevent fraud and achieve the sub-district's vision and mission so as to realize good governance.
2. The leadership and all sub-district officials in Palembang City are expected to always improve the implementation of accountability in efforts to prevent fraud in sub-districts in Palembang City.
3. For further researchers, considering that there are still 51.2% of other factors that influence fraud prevention, it is recommended that further researchers can add other variables such as organizational culture, apparatus competence or others as well as expand the scope of respondents and use interview methods to understand in depth why certain variables do not have a significant effect.

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