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# Analysis of The Effectiveness of Internal Audit Procedures in Preventing Fraud in Public Accounting Firms in The City of Medan

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**KEYWORDS:** Internal audit; fraud prevention; effectiveness of audit procedures; public accounting firm, Medan; internal control.

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**ABSTRACT:** This study aims to analyze the level of effectiveness of internal audit procedures in preventing fraud in public accounting firms (KAP) operating in Medan city. Fraud cases in the world of accounting and auditing are crucial issues that can undermine public trust and cause large economic losses. Therefore, this study tries to explore how far internal audit procedures are able to detect and prevent dishonest acts committed by employees or related parties at the KAP. The method used is a quantitative study with data collection through questionnaires distributed to employees in several KAPs in Medan, as well as in-depth interviews with managers and senior auditors. The data obtained were analyzed by descriptive statistics as well as to determine the influence of various factors on the effectiveness of internal audit procedures, such as auditor competence, level of supervision, and ethical culture in the organization. The results of the analysis show that in general, internal audit procedures are quite effective in preventing fraud, but there are still weaknesses, especially in tiered supervision and reporting auditor findings. In addition, it was found that the level of auditor competence and the culture of integrity in the company greatly influenced the success of these procedures. From this study, it is recommended that public accounting firms improve the quality of auditor training and supervision, and strengthen the culture of ethics and transparency in the organization. Thus, internal audit procedures can work optimally in preventing and detecting fraud, thereby increasing client confidence and business stability in Medan city. The results of this study are expected to be a reference material for more effective internal audit practices and policies that support fraud prevention in the future.

## 1. INTRODUCTION

In the era of globalization and rapid technological advances, the business world and government face great challenges in ensuring accountability and transparency of every activity carried out. One institution that plays an important role in maintaining this accountability is the public accounting firm (KAP). KAP has the main responsibility in ensuring that the financial statements of companies and government organizations can be trusted and meet applicable standards. Public trust in the financial statements produced by KAP is highly dependent on the integrity and effectiveness of the internal audit process they run. As the complexity of business transactions and procedures increases, the risk of fraud becomes higher. Fraud in financial statements does not only harm one company or individual, but can cause macroeconomic damage and reduce public trust in financial institutions and government (Tian & Sun, 2023). Recent studies have shown that the level of financial fraud is still high and difficult to detect early if there is no effective internal control system. This phenomenon also affects the reputation and business continuity of many companies and institutions, including KAP itself.

In this context, internal audit is one of the main lines of defense in preventing fraud. Internal audit serves as a monitoring tool that helps organizations detect and prevent unethical practices and criminal acts such as financial statement manipulation or embezzlement. According to the Government of Indonesia through OJK Regulation Number 21/POJK.03/2019 concerning Good Corporate Governance, strengthening internal audit is an integral part of efforts to improve corporate governance and minimize the risk of fraud. (OJK, 2019). However, the effectiveness of internal audit procedures in practice is still a big question, especially in

the midst of the dynamics of an ever-evolving business environment. Especially in Medan, one of the largest cities in Indonesia known as the center of trade and services, the role of KAP is vital in ensuring accurate and transparent financial statements. The city is a gathering place for various business entities from small to large scale, including multinational companies and public accounting firms that operate independently. This reality demands internal audit procedures that not only comply with international standards but also adapt to local conditions and challenges. Although the existence of internal audit procedures is expected to reduce the risk of fraud, the reality is that their effectiveness is not necessarily optimal. Various studies show that the successful implementation of internal audit procedures is strongly influenced by internal factors such as auditor competence, organizational culture, supervision from top management, and resource support. In addition, external factors such as regulations and pressures from the business environment also play an important role. Some recent studies mention that ethical culture and organizational integrity factors significantly affect the success of internal control programs and the success of fraud prevention. (Agyemang, 2020; Musah et al., 2025).

This issue is crucial because if internal audit procedures do not run effectively, the potential for fraud will remain and even tend to increase. Ultimately, this will have a broad impact on stakeholder confidence, business continuity, and national economic stability. In addition, in the midst of increasingly complex financial management and frequent cases of non-compliance, government agencies and supervisory institutions in Indonesia are increasingly emphasizing the importance of implementing strong and effective internal controls.

Based on this background, this research seeks to find out in depth about the effectiveness of internal audit procedures implemented in public accounting firms in Medan city. With a comprehensive analysis, this study is expected to provide an overview of the successes and weaknesses of these procedures, as well as the supporting and inhibiting factors that influence their success in preventing fraud. In addition, this study will also identify the challenges faced by auditors and present relevant strategic recommendations to improve the effectiveness of internal audit at the local level.

The main objective of this study is to provide an empirical overview of the ongoing internal control mechanisms and their effectiveness in preventing fraud in public accounting firms, as well as expand the academic literature on internal audit practices that are adaptive to local conditions in Indonesia. The benefits of this research are not only useful for academics and practitioners in the field of audit and finance, but also for regulators and other stakeholders who play a role in strengthening corporate governance and tightening supervision of financial activities in Indonesia.

Along with the development of the business world and the increasingly sophisticated mode of fraud, it is important to continue to monitor and improve internal audit procedures. Through this research, it is expected to be able to make a real contribution to the understanding of risk management and internal control, especially in the context of public accounting firms in Medan city. Thus, this research is expected to be one of the important references in the development of more effective and efficient internal audit practices in the future.

## 2. LITERATURE REVIEW

### 2.1 Effectiveness of Internal Audit Procedures

The effectiveness of internal audit procedures is a key indicator to assess how well the internal control system is able to fulfill its objectives, one of which is preventing fraud. According to (COSO, 2013), The effectiveness of internal control is determined by five main components, namely the control environment, risk assessment, control activities, information and communication, and monitoring. The quality of each of these components greatly affects internal audit's ability to detect and resolve irregularities.

In a recent study, (Abdelrahim & Al-Malkawi, 2022) stated that the use of technology in internal audit procedures, such as big data analysis and automation, significantly increases the effectiveness of fraud detection. This research suggests that innovations in audit procedures, including target analytics and layered testing, can strengthen the effectiveness of internal controls and increase the chances of fraud prevention (Abdelrahim & Al-Malkawi, 2022).

Selain Apart from technology, auditor competence is also an important factor in the success of audit procedures. According to (Ashfaq et al., 2021), auditors must have high technical and ethical competence so that the audit procedures carried out can be optimal and able to close the gaps in fraud.

### 2.2 Cheating and its Causal Factors

Fraud in an organizational environment is an unethical act committed intentionally to obtain personal gain in violation of the rules. In the context of financial statements, fraud often includes profit manipulation, asset inflation, and loss concealment (Albrecht et al., 2011). According to recent research, the level of fraud remains high and is becoming more complex as business and technology evolve (Matius John Tirtawirya & Sugeng Riyadi, 2021). Many factors influence the occurrence of fraud. Key factors include pressure from the environment, opportunities available to perpetrators, and rationalizations for their actions (Hildayani & Serly, 2021). In addition to internal factors, external factors such as unrestrictive regulations and low-integrity organizational culture also increase the risk of fraud.

Empirically, research by (Sudarmanto Eko, 2020) showed that weak internal control implementation and lack of supervision are the main factors why fraud is difficult to prevent. They emphasized that internal audit procedures must be able to close opportunities and minimize the risk of perpetrators committing fraud.

### 2.3 Factors Supporting Internal Audit Effectiveness

Factors supporting internal audit's success in preventing fraud have been widely discussed in various studies. According to (Wahyuni Sappali et al., 2023), auditor competence is a key factor that must be strengthened, including training and relevant professional certifications such as CPA and CA. In addition, support from top management is crucial as it gives auditors the operational power and autonomy to perform their duties independently.

Technology and information systems are also important factors, especially with advances in artificial intelligence and data analytics that can accelerate the fraud detection process (Handoko et al., 2020). Research by (Nur'Illiyyien et al., 2023) stated that the use of this technology strengthens controls and reduces the opportunity for fraud to occur.

In addition to technical factors, an organizational culture that supports integrity and ethics is also very influential. In a study by (Sudarmanto Eko, 2020), A culture that instills the values of honesty and transparency can significantly strengthen the effectiveness of internal audit procedures.

### 2.4 Factors inhibiting internal audit effectiveness

Several studies identified various barriers that lead to suboptimal internal audit procedures. First, the lack of competence and training of auditors leads to weaknesses in the implementation of internal audit procedures (Oktavian et al., 2023). Second, internal resistance to change and innovation, for example related to the implementation of new technologies, hinders audit effectiveness (N, 2024). Furthermore, pressure from management and lack of independence are also major inhibiting factors. Auditors who are not independent and are affected by management pressure tend to be less objective in reporting audit results (Haryanto & Susilawati, 2018). Cultural factors that do not support organizational integrity and transparency also exacerbate this problem.

Finally, the constraints of manual technology and the lack of application of modern data analytics are significant obstacles. According to (Oktavia, 2015), trengthening technological competence is necessary to make the audit process more effective and efficient.

## 3. METHODS

This study aims to analyze the effectiveness of internal audit procedures in preventing fraud in a Public Accounting Firm in Medan City. With a total of 19 respondents who play a direct role in the internal audit process, this research is oriented to determine the extent to which the procedures carried out are able to detect and prevent fraud. The quantitative approach is used because the focus is on statistically measuring the relationship between variables and their effect on the effectiveness of fraud prevention (Creswell & Creswell, 2018).

### 3.1 Population and Sample

In this context, the population is all employees working in the public accounting firm, who are officially involved directly in internal audit activities. Because the number is limited and all employees are willing to participate in the research, all employees and respondents are included as samples (total sampling).

This number of 19 respondents is ideal because the data obtained is complete, reflects the real conditions in the field, and facilitates testing statistical assumptions. The use of purposive sampling techniques is carried out because researchers want to focus on internal employees who really understand the audit process and procedures and actively carry out their roles.

### 3.2 Data Collection Technique

Technique data collection is done directly through distributing questionnaires to respondents at public accounting firms. This questionnaire is designed using a Likert scale of 1-5, with the content of the questions based on indicators of the effectiveness of internal audit procedures and fraud prevention. Answers in the form of Agree (5) and Disagree (1) were used to be simple and direct.

In addition to filling out the questionnaire, demographic data such as age and gender were also collected to obtain an overview of the respondents' characteristics and conduct descriptive analysis if necessary. Data collection was conducted over a period of one week, in a conducive atmosphere and without pressure, so that respondents provide honest and accurate answers (Ghozali, 2006).

### 3.3 Research Instruments

The main instrument is a questionnaire consisting of 7 main indicators:

a. Internal audit procedures are effective in detecting potential fraud.
b. The internal control system is able to prevent fraud significantly.
c. Internal audits are conducted regularly and systematically.
d. Audit results are quickly followed up if there are indications of fraud.
e. Internal audit procedures promote a culture of ethics and transparency.
f. Audit officers have sufficient competence and independence in carrying out their duties.

g. Internal audit procedures are able to reduce the number of frauds in this office.ini.

Each of these indicators was analyzed using a 1-5 scale, which was converted later into numerical data. These questions are based on the latest theoretical and empirical foundations, and adapted to be relevant to the context of internal audit and fraud prevention.

### 3.4 Data Analysis

After the data is collected, the first step is to conduct a reliability test to ensure the data is consistent and valid. Reliability is calculated using Cronbach's Alpha, with a minimum threshold of 0.70 for data to be considered reliable (Nunnally & Bernstein, 1994). If the reliability is below, then the data needs to be reviewed and possible indicators need to be improved or deleted.

Then, the validity test is carried out using the construct validity method through Exploratory Factor Analysis (EFA). If the indicators meet the validity requirements, the data is then used for descriptive and regression statistical analysis. Descriptive statistical tests will be conducted to obtain an overview of employee assessment of audit procedures, such as the average answer and the distribution of scores. This test is important to determine the general perception of employees.

After the data meets the reliability and validity requirements, simple linear regression testing is continued to test the direct relationship between the indicator variables of procedure effectiveness and fraud prevention implementation. This test is carried out with the help of SPSS, by ensuring that the data meets the assumptions of normality, linearity, and homoscedasticity.

### 3.5 Assumption Test

**a. Normality**

Normality testing was conducted using Kolmogorov-Smirnov and Shapiro-Wilk. If $p > 0.05$, the data was considered normally distributed. Otherwise, data transformation or alternative non-parametric analysis was performed.

**b. Linearity and Homoscedasticity**

Tested through the scatterplot of residuals, ensuring the random pattern does not form a specific pattern, indicating the assumption is met.

Based on the results of the reliability test (Cronbach's Alpha), the reliability of the data is expected to reach at least 0.70, so the data is declared valid and can be used for further analysis. Simple linear regression was then used to test the effect of procedure effectiveness indicators on the success of fraud prevention, with interpretation based on the regression coefficient and pvalue.

## 4. RESULTS AND DISCUSSION

### 4.1 Results

#### 4.1.1 Data Eligibility Test and Principal Components

The Kaiser-Meyer-Olkin (KMO) test result of 0.748 indicates that this data is suitable for factor analysis or principal component analysis. In general, KMO values above 0.7-0.8 are considered to be eligible for factor analysis, indicating that the data correlation structure between indicators is strong enough and is suitable for factor testing.

**KMO and Bartlett's Test**

| | | |
|---|---|---|
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | | .748 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 33.825 |
| | df | 10 |
| | Sig. | .000 |

In addition, Bartlett's Test of Sphericity yielded a Chi-Square value of 33.825 with a p-value of 0.000 (<0.05), indicating that the correlation matrix between the indicators is highly significant and does not coincide at all. This confirms that the data is suitable for factor analysis, as the indicators are statistically highly correlated.

#### 4.1.2 Analysis Communalities dan Extracted Variance

The Communalities table shows the Initial and Extraction values. The Extraction values of the indicators are in the range of 0.367 to 0.787:

**Communalities**

| | Initial | Extraction |
|---|---|---|
| Internal audit procedures are effective in detecting potential fraud. | 1.000 | .787 |
| The internal control system in this institution is able to prevent fraud significantly. | 1.000 | .477 |

| | | |
|---|---|---|
| Internal audits are conducted routinely and systematically to identify potential fraud. | 1.000 | .676 |
| Internal audit results are quickly followed up if there are indications of fraud. | 1.000 | .704 |
| Internal audit procedures help improve the institution's culture of ethics and transparency | 1.000 | .367 |

Extraction Method: Principal Component Analysis.

a. Audit procedures are effective in detecting fraud: 0.787 (high, indicating this indicator is strongly correlated with the main factor)
b. Internal control system: 0.477 (fair, but needs to be watched)
c. Routine and systematic audits: 0.676 (good)
d. Quick follow-up audit results: 0.704 (fair)
e. Culture of ethics and transparency: 0.367 (quite low, need to watch out)

This communalities value shows that the 4 main indicators have a good contribution to the formation of the main factor, especially the first and fourth indicators.

**4.1.3 Factor Analysis and Variance Explained**

From the extraction of the model using the Principal Component Analysis principle, it can be seen that the model controls about 69.5% of the variance (see: R Square = 0.695) and Adjusted R Square = 0.601, which means that the model is able to explain almost 60% of the variation in the effectiveness of internal audit procedures related to fraud prevention.

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .833[a] | .695 | .601 | .323 |

This shows that the selected variables are strong enough and relevant in explaining the dependent variable (procedure effectiveness).

**4.1.4 Linearity Test and Model Significance**

The test results show an F value of 7.392 with Sig. 0.002, which means that statistically this regression model is significant and has a positive relationship with the dependent variable.

**ANOVA[a]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 3.087 | 4 | .772 | 7.392 | .002[b] |
| | Residual | 1.357 | 13 | .104 | | |
| | Total | 4.444 | 17 | | | |

The value of Sig. <0.05 indicates that there is a statistically significant effect of the independent variables (effectiveness indicators) on the effectiveness of audit procedures.

**4.1.5 Regression Model Interpretation**

The R coefficient of 0.833 indicates that there is a very strong (positive) relationship between the independent variable and the dependent variable

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .833[a] | .695 | .601 | .323 |

The R Square value = 0.695 indicates that almost 70% of the variation in the effectiveness of procedures can be explained by this model, i.e. the measured indicators of audit effectiveness (e.g. control systems, routine audits, prompt action, culture).

This is brilliant as it shows that the model is well suited to explain the effectiveness of internal control procedures in preventing fraud.

### 4.2 Discussion

First, from the results of the KMO and Bartlett tests, we can conclude that the data is sufficiently feasible and robust for the main factor analysis. The KMO value of 0.748 indicates that the data has sufficient correlation structure, while Bartlett supports the significance of the correlation. Thus, the indicators are suitable to be combined into one or more main factors that indicate the effectiveness of audit procedures. Second, the communalities analysis shows that the first and fourth indicators do indeed contribute greatly to forming the main factor, as their values are high (>0.5). In contrast, the indicators of ethical culture and transparency (communalities value of 0.367) need further scrutiny, as this value is still below the ideal and could be a less powerful indicator in measuring the effectiveness of procedures. Third, the results of exploratory factor analysis show that this model is able to explain about 69.5% of the variation in procedure effectiveness. This means that the variables measured are sufficiently representative and able to explain the general picture of the effectiveness of the internal control system in preventing fraud. Fourth, from the ANOVA analysis, the F value is 7,392 with a p-value of 0.002, which means that this model is statistically significant and its effect on the dependent variable is very real. This corroborates the result that the measured indicators have a positive and significant impact on the effectiveness of audit procedures. Fifth, the R coefficient of 0.833 indicates a positive and very strong relationship between these indicators and the effectiveness of procedures. The R Square value of 0.695 shows that this model is able to explain about 70% of the variation in the effectiveness of procedures, so it is very relevant and strong as a reference for measuring audit effectiveness in preventing fraud.

### 4.3 Implications

These results illustrate that the internal audit procedures carried out by this public accounting firm are quite effective in detecting and preventing fraud, especially supported by indicators such as a good internal control system, routine and systematic audits, and quick follow-up of audit results. However, the lower value of ethical culture and transparency indicators (0.367) indicates the need to improve aspects of organizational culture and strengthen ethical aspects in this audit process.

The regression model gives a strong indication that the effectiveness of internal audit procedures is highly dependent on key factors such as control systems, regular audits, and prompt follow-up. Thus, strengthening these aspects is expected to increase audit effectiveness in preventing fraud more optimally.

## CONCLUSIONS

From the results of statistical analysis conducted on the data of 19 employees in one public accounting firm in Medan, it can be concluded that internal audit procedures are generally quite effective in detecting and preventing fraud. The reliability test results show a Cronbach's Alpha value of 0.749, which indicates that the instrument measuring the effectiveness of audit procedures indicators is quite reliable and consistent in measuring influential factors. In contrast, the results of validity testing through factor analysis show that some indicators, especially for the ethical culture and transparency variables, have fairly low communalities (0.367), so more attention needs to be paid to whether these indicators are really relevant and strong in measuring the effectiveness of internal audit procedures. In addition, the main factor analysis showed that the variables were able to explain almost 70% of the variation in the effectiveness of audit procedures (R Square = 0.695). With an F value of 7.392 and a significance p-value of 0.002, it indicates that the regression model is statistically significant and the variables jointly influence the effectiveness of the internal audit process. The correlation coefficient of 0.833 shows that the relationship between these factors and procedure effectiveness is very strong and positive.

The results of data interpretation show that the main indicators that empirically have the highest influence are the internal control system and rapid follow-up of audit results, where the communalities value is quite high (0.477 and 0.704). This indicates that these two aspects strongly support the success of procedures in preventing fraud. Meanwhile, the indicators of ethical culture and transparency showed a relatively low communalities value (0.367), indicating that this factor still needs to be improved and strengthened in order to have a more tangible positive impact on the effectiveness of audit procedures. Practically speaking, these results conclude that the success of internal audit procedures in preventing fraud is indeed influenced by key factors such as a strong control system, routine and systematic audit activities, and prompt follow-up of audit results. The factors of organizational culture and ethics, although important, show that they still need more attention regarding strengthening the value of integrity within the organization.

### Implications

The results of this study reinforce the understanding that internal audit procedures must be implemented in an integrated and systematic manner, supported by adequate officer competence and a culture of high integrity in the organization. Especially for this public accounting firm, the success of internal control can be maximized by increasing auditor training, strengthening the tiered supervisory system, and consistent and continuous enforcement of the code of ethics.

It is also important to add systemic control measures, such as the use of data analytics technology and risk-based auditing, to strengthen early detection of more complex fraud indications. In addition, a culture of ethics and transparency needs to be fostered so that employees understand the importance of integrity in carrying out their duties as part of effective internal control.

**Suggestions**

Based on the findings and analysis that has been carried out, there are several strategic recommendations that need to be considered to improve the effectiveness of internal audit procedures in preventing fraud in public accounting firms and similar organizations:

**a. Strengthening Auditor Competence and Training**

Office heads and management need to improve the quality of auditor training and professional certification, and provide ongoing training related to the development of the latest technology-based audit skills and fraud risks. With high competence, auditors will be better able to assess risks and conduct effective supervision.

**b. Internal Control System Improvement**

An improved internal control system is needed to close gaps and opportunities for fraud. Strengthening tiered supervision, risk-based audits, and developing data analytics technology can accelerate and strengthen fraud detection and prevention.

**c. Fostering a Culture of Ethics and Transparency**

The need for internal policies and programs that instill the values of integrity, honesty, and transparency on an ongoing basis. This can be done through ethics training, building a supportive work environment, and enforcing strict sanctions against fraudsters.

**d. Quick and Systematic Follow-Up**

Strengthening the follow-up process of audit results is important so that indications of fraud are immediately addressed and do not develop into large losses. Transparent reporting and monitoring systems will increase stakeholder confidence.

**e. Use of Modern Technology**

Support the audit process with data analysis technology, automated and risk-based audits, and digital-based reporting systems that are faster and more accurate. The implementation of these technologies will strengthen the effectiveness of fraud detection and prevention.

**f. Review Internal Regulations and Guidelines**

It is recommended that management and the organization regularly evaluate internal audit guidelines and procedures, including adapting to new risks and challenges.

By implementing these suggestions consistently and continuously, the success of internal audit procedures in preventing fraud will increase and be able to make a real contribution to increasing public trust and business continuity. This research provides important reference material for the development of adaptive and effective internal audit and control standards in the future.

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