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THE EFFECT OF INTERNAL CONTROL SYSTEM IMPLEMENTATION AND COMPENSATION SUITABILITY ON FRAUD PREVENTION WITH INSPECTORATE EXAMINATION AS AN INTERVENING VARIABLE

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ABSTRACT
The importance of implementing an internal control system and the appropriateness of compensation in preventing fraud in hospitals. In the health sector, especially hospitals, fraudulent practices such as asset embezzlement, corruption, and fraudulent financial statements often occur, which are detrimental to the state and society. This study aims to analyze and prove the effect of the implementation of the internal control system and the suitability of compensation on the prevention of fraud by inspectorate examination as an intervening variable at the Eye Hospital of the Regional Public Service Agency of East Kalimantan Province. The research method used is quantitative with primary data sources. The sample of this study is 60 employees of the East Kalimantan Provincial Eye Hospital. Data is collected through questionnaires distributed using Google Forms. The data analysis technique used is the Partial Least Squares-Structural Equation Model (PLS-SEM). The results showed that the implementation of the internal control system and inspectorate inspection had a positive and significant effect on fraud prevention, while the appropriateness of compensation had no effect on fraud prevention. In addition, the implementation of the internal control system has a significant effect on the prevention of fraud through the inspectorate's inspection, while the appropriateness of compensation has no effect on the prevention of fraud through the inspectorate's inspection. The implications of this study show that hospitals need to strengthen the internal control system and improve the inspection function of the inspectorate to reduce the risk of fraud. Effective and transparent management is necessary to achieve optimal financial performance and prevent fraudulent acts in hospitals.

Keywords: Internal Control System, Compensation, Fraud, Inspectorate Examination.

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INTRODUCTION

The importance of equitable health for all Indonesian people is one of the important aspects of national development that must receive serious attention from the government. By increasing the level of health, strong and resilient human resources will be formed. Therefore, the government issued Law No. 23 of 1992 concerning health, which states that every citizen of the Republic of Indonesia has the right to obtain optimal health status and must be involved in government health efforts. (Astuti et al., 2022). One of the main factors affecting the degree of public health is health services because the availability of health facilities is very influential in various ways, such as disease prevention, treatment, health recovery, and care for individuals and groups in need (Eliana et al., 2016). The existence of health facilities is highly dependent on their location, which must be easily accessible to the community. Another important factor is health workers who provide services, information, and motivation to the community to use health facilities. In addition, health service programs must be tailored to the needs of the people who need them. This is explained by (Adliyani, 2015).

According to research conducted by (Natasya et al., 2017), hospitals have a crucial role in the healthcare network, with great responsibilities, burdens, problems, and expectations. The main focus of hospital operations is to provide optimal health services to patients. Hospitals as community service institutions must continue to maintain their existence and demonstrate optimal performance, especially in the midst of a global crisis that has a broad impact on various economic sectors, including health services. Effective management in a hospital will reflect the principles of transparency, independence, accountability, responsibility and fairness, which will be the key to achieving financial performance in accordance with the established vision and mission, but the hope for this has yet to be fully realized. The reason is due to the lack of adequate organizational means to produce effective management and the lack of a high level of commitment on the part of hospital managers. This impact results in various forms of irregularities, misappropriation, violations and acts of corruption, which are often referred to as fraud.

The phenomenon of fraud is commonplace in hospitals. The Association of Certified Fraud Examiners (ACFE) divides fraud into three types, namely illegal asset retrieval, corruption, and financial statement fraud. (Mardiah, 2021). Like other public sectors, especially in the government sector that handles public services for the community, the issues of fraud in hospitals are increasing. (Tama et al., 2022). It can be seen that the government in Indonesia is trying to eliminate fraud that occurs in government organizations. This effort can be seen and characterized by the increased functions of the prosecutor's office, the police, the Corruption Eradication Commission (KPK, *Komisi Pemberantasan Korupsi*), and the Corruption Court. Unfortunately, the commitment to implement this on a regular basis across the board has not been achieved.

Throughout 2022, Indonesia Corruption Watch (ICW) identified 21 sectors where corruption was indicated. These sectors include the village sector, education, health, and investment and capital markets. The monitoring of these sectors is carried out to map the points that are most prone to corrupt practices. In the health sector in 2022, as a result of corruption cases, the state lost IDR 73,905,212,389. (Anandya et al., 2021). In 2022, the Corruption Eradication Commission (KPK) also revealed that there were more than 150 cases of alleged corruption in the health sector. Deputy Chairman of the Corruption Eradication Commission (KPK), Nawawi Pomolango, revealed that the high budget in the health sector is the main cause of corruption in this field. In 2022, the health sector received a budget of Rp108 trillion. KPK pays special attention to corruption in the health sector due to the size of the budget and the number of corruption cases that have occurred in this sector. The size of the health budget, which reaches at least 10% of the Regional Budget (APBD) in each local government, has the potential to be vulnerable to corruption if not managed properly. Therefore, strengthening the health sector is needed to mitigate the risk of corruption (Aryan, 2022). The phenomenon of fraud has also recently occurred in one of the hospitals in Samarinda City, namely AWS Syahranie Regional General Hospital. Allegedly, there was a corruption case of Employee Income Supplement (TPP) funds involving ten perpetrators who served as administrative and financial staff. The case cost the state Rp 6 billion.

The high frequency of fraud, deception, and embezzlement practices in public and private institutions, with a variety of modes, from simple to very sophisticated and complicated, should trigger all parties to build a commitment to implementing good governance consistently and equally at all levels. Without this awareness and commitment, optimal financial performance in hospitals will not be achieved (Azmi et al., 2021).

According to (Zarlis, 2018), As a health service entity for the community, it is important to have an understanding of the internal controls that will be implemented by employees in the hospital. If implemented effectively, this internal control can prevent fraud or fraud. An effective internal control system is a crucial component in organizational management because it can improve compliance with the provisions and regulations that apply to it. The system can reduce the risk of losses due to irregularities and violations of prudential aspects. Understanding effective internal control is expected to be an illustration so that companies can improve and strengthen the internal controls needed to reduce or avoid these risks (Burhani et al., 2022).

Another factor that can prevent accounting fraud besides implementing an internal control system is compensation suitability. According to (Hasibuan 2015) compensation includes all types of income received by workers, either in the form of money or indirect goods, as compensation for the services they provide to the company. The implementation of an efficient compensation system is very important because it helps in attracting and retaining talented employees. The strategic performance of the company is also affected by the company's compensation system. Employees may commit fraud because they are dissatisfied or disappointed with the results or compensation they receive for the work they have done. One of the fatal consequences of compensation mismatch is accounting fraud.

The existence of supervision is also a form of government action aimed at reducing problems of irregularities. Supervision is a very vital aspect of an organization. In the context of government, supervision is regulated in the government structure. It can help reduce all forms of irregularities or fraud (Fikral, 2012). The Inspectorate, as the internal inspection agency of the local government, has a very important role in the guidance and supervision function. In an effort to realize good governance at the regional level, the government needs to make changes in all aspects of regional financial management. These changes will improve the quality of supervision carried out by the Inspectorate, thereby improving the quality of the output of the inspection carried out (Laksita & Sukirno, 2019).

East Kalimantan Provincial Eye Hospital is one of the provincial-level hospitals in Samarinda City. It was established in 2020. The researcher chose the eye hospital as the object of research because it is one of the newly established hospitals related to the dependent variable in this study, fraud prevention. A newly established agency object is needed so that the agency can prepare for the challenges that will occur in the future.

Based on the background description and the phenomena described above, the authors see a problem that needs to be investigated, namely the role of the internal control system and compensation suitability for employees, as well as the existence of supervision that might minimize fraud or even eliminate fraud cases in public and government agencies, especially in hospitals. Based on this, the purpose of this study is to determine and analyze the effect of Internal Control System Implementation and Compensation Suitability on fraud prevention with inspectorate examination as an intervening variable in the regional public service agency of the eye hospital of East Kalimantan province.

METHOD

Population is the total number of objects with predetermined criteria or characters. The population in this study were all employees of the East Kalimantan Provincial Eye Hospital, totaling 122 people. The sample is the part that will be studied in the population; the characteristics of the population must be represented in the sample. This study used the Roscoe method sample technique and the scatter plot technique. The Roscoe technique says the appropriate sample size in a study ranges from 30 - 500 samples.

In contrast, the scatter plot technique is used to identify outlier data or data that deviates from the general pattern of the relationship between variables. Based on calculations from Roscoe, the minimum number of sample members must be ten times the number of variables to be studied. This study used a sample of 60 respondents.

The type of data used in this research is quantitative, based on numbers that will be processed in the analysis tool. The data source used in this research is primary data obtained directly through interviews and questionnaires with relevant sources and respondents at the internal eye hospital of East Kalimantan Province.

Data will be collected through field research methods where information will be obtained from respondents through the use of questionnaires. The delivery of questionnaires to respondents will be done through Google Forms with a predetermined sample size. The questions presented are closed and structured questions, which means that research participants only have answer options that the researcher has determined. The questions have been arranged according to the variables being studied. The data analysis technique used in this study is to use the Partial Least Squares-Structural Equation Model (PLS-SEM) analysis tool. The steps in analyzing this research data are descriptive statistics, outer model and inner model as well as direct effect and indirect effect tests.

RESULTS AND DISCUSSION

Outer Model Results (Measurement Model)

Convergent Validity Test

A convergent validity test is used to determine the validity of each relationship between indicators and their latent variables.

Table 1. Convergent Validity Test Results

Variables	Instrument	Outer Loading	Description
Implementation of Internal Control System	X1.1	0,773	Valid
	X1.2	0,805	Valid
	X1.3	0,811	Valid
	X1.4	0,773	Valid
	X1.5	0,862	Valid
	X1.6	0,777	Valid
	X1.7	0,767	Valid
	X1.8	0,839	Valid
	X1.9	0,828	Valid
Compensation Fit	X2.1	0,866	Valid
	X2.2	0,859	Valid
	X2.3	0,904	Valid
	X2.4	0.930	Valid
	X2.5	0,861	Valid
	X2.6	0,786	Valid

Variables	Instrument	Outer Loading	Description
	X2.7	0,879	Valid
	X2.8	0,857	Valid
Fraud Prevention	Y1.1	0,735	Valid
	Y1.2	0,728	Valid
	Y1.3	0,820	Valid
	Y1.4	0,828	Valid
	Y1.5	0,768	Valid
	Y1.6	0,801	Valid
Inspectorate Inspection	Z1.1	0,838	Valid
	Z1.2	0,904	Valid
	Z1.3	0,944	Valid
	Z1.4	0,926	Valid
	Z1.5	0,953	Valid
	Z1.6	0,912	Valid
	Z1.7	0,825	Valid

The results in Table 1, presented above, show that all indicators have met the predetermined requirements, which are> 0.70. Convergent validity can also be seen from the Average Variance Extracted (AVE) value below.

Average Variance Extracted (AVE)

Average Variance Extracted (AVE) is used to evaluate convergent validity, provided that the Average Variance Extracted (AVE) value must be> 0.50.

Table 2. Results of Average Variance Extracted (AVE) Value

Variables	AVE	Description
Implementation of the internal control system (X_1)	0,647	Valid
Compensation suitability (X_2)	0,754	Valid
Fraud prevention (Y)	0,610	Valid
Inspectorate inspection (Z)	0,813	Valid

The results in Table 2 above show that all Average Variance Extracted (AVE) values are> 0.50, meaning that all variables are valid and meet the standard criteria for a good Average Variance Extracted (AVE).

Discriminant Validity Test

Discriminant validity is used to measure the extent to which a construct is truly different from other constructs (constructs are unique constructs). Discriminant validity can be seen from the amount of cross-loading value. The cross-loading value on the measured variable must be greater than the other variables so that it is said to be a valid indicator.

Table 3. Discriminant Validity Test Results

	Variable 1 (X_1)	Variable 2 (X_2)	Variable 3 (Y)	Variable 4 (Z)
X1.1	**0,773**	0,685	0,717	0,687
X1.2	**0,805**	0,720	0,713	0,651
X1.3	**0,811**	0,705	0,684	0,568
X1.4	**0,773**	0,616	0,643	0,528
X1.5	**0,862**	0,756	0,737	0,566
X1.6	**0,777**	0,597	0,663	0,699
X1.7	**0,767**	0,620	0,603	0,545
X1.8	**0,839**	0,730	0,748	0,618
X1.9	**0,828**	0,734	0,773	0,764
X2.1	0,750	**0,866**	0,719	0,614

	Variable 1 (X_1)	Variable 2 (X_2)	Variable 3 (Y)	Variable 4 (Z)
X2.2	0,767	**0,859**	0,717	0,629
X2.3	0,748	**0,904**	0,672	0,624
X2.4	0,774	**0,930**	0,655	0,635
X2.5	0,781	**0,861**	0,598	0,617
X2.6	0,708	**0,786**	0,625	0,506
X2.7	0,729	**0,879**	0,652	0,646
X2.8	0,670	**0,857**	0,567	0,598
Y1.1	0,673	0,580	**0,735**	0,598
Y1.2	0,630	0,535	**0,728**	0,482
Y1.3	0,692	0,626	**0,820**	0,645
Y1.4	0,671	0,536	**0,828**	0,579
Y1.5	0,719	0,565	**0,768**	0,670
Y1.6	0,690	0,669	**0,801**	0,676
Z1.1	0,738	0,708	0,730	**0,838**
Z1.2	0,662	0,624	0,674	**0.904**
Z1.3	0,698	0,654	0.701	**0,944**
Z1.4	0,701	0,612	0,728	**0,926**
Z1.5	0,747	0,669	0,743	**0,953**
Z1.6	0,710	0,617	0,756	**0,912**
Z1.7	0,692	0,634	0,594	**0,825**

The results of Table 3 above show that the blocked numbers are numbers that are greater than the other numbers, meaning that all indicators have met the requirements.

Reliability Test

The reliability test can be seen through the composite reliability and Cronbach alpha values. For both tests, the standard value must be greater than 0.7 to be considered reliable.

Table 4. Reliability Test Results

Variables	Composite Reliability	Cronbach Alpha	Description
Implementation of the internal control system (X_1)	0,943	0,932	Reliable
Compensation suitability (X_2)	0,961	0,953	Reliable
Fraud prevention (Y)	0.9 03	0.8 71	Reliable
Inspectorate inspection (Z)	0,968	0,961	Reliable

Table 4, presented above, shows that the composite reliability score and Cronbach alpha above 0.70 are in accordance with the requirements, meaning that the level of reliability of these variables is acceptable.

Inner Model Results (Structural Model)

R-Square Result

The R-Square statistical measure describes the amount of variation in endogenous variables that can be explained by other exogenous/endogenous variables in the model. The criteria for the R-Square statistic according to Ghozali and Latan (2015), are 0.25 is categorized as weak, 0.50 is categorized as moderate, and 0.75 is categorized as strong.

Table 5. R-Square Results

Description	R-Square
Fraud prevention (Y)	0,787

Based on Table 5, which was presented above, it can be concluded that the magnitude of the influence of the implementation of the internal control system and compensation suitability on fraud prevention with the mediation of inspectorate inspection is 78.7%, which is categorized as a strong influence.

Q-Square Result

The Q-Square statistical measure is used to measure prediction accuracy in Partial Least Squares (PLS) analysis, namely how well changes in exogenous/endogenous variables can predict endogenous variables. Q-Square is a form of validation in PLS that shows the suitability of model predictions (predictive relevance). If the Q-Square value is greater than 0, it indicates that the model has good predictive relevance.

Table 6. Q-Square Results

Description	Q-Square
Fraud prevention (Y)	0,719

Based on Table 6, which has been presented above, the Q-Square value of the fraud prevention variable is 0.719, where this value states that it has high predictive accuracy.

Significance Test Results

Direct Effect Test Results (Direct Effect)

Table 7. Direct Effect Test Results

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P Values
SPI Implementation → Fraud Prevention	0,671	0,693	0,138	4,865	0,000
Compensation Appropriateness → Fraud Prevention	-0,009	-0,021	0,120	0,079	0,469
Inspectorate inspection → Fraud prevention	0,267	0,259	0,135	1,978	0,024

Based on Table 7 presented above, the following conclusions can be drawn:

1) The first hypothesis (H1) is accepted. This can be seen from the path coefficient value of 0.671 and p-values (0.000). This means that the implementation of the internal control system has a positive and significant effect on fraud prevention.
2) The second hypothesis (H2) is rejected. This can be seen from the path coefficient value of -0.009 and p-values (0.469). This means that compensation suitability does not affect fraud prevention.
3) The first hypothesis (H3) is accepted. This can be seen from the path coefficient value of 0.267 and p-values (0.024). This means that inspectorate inspection has a positive and significant effect on fraud prevention.

Indirect affect test results (indirect effect)

Table 8. Indirect Effect Test Results (Indirect Effect)

	Original Sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P Values
SPI Implementation → Inspectorate inspection → *Fraud* prevention	0,177	0,168	0,097	1,833	0,033

	Original Sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P Values
Compensation Appropriateness → Inspectorate Audit → *Fraud* Prevention	0,036	0, 037	0,054	0,679	0,249

To determine the role of mediation in intervening variables, the Variance Accounted For (VAF) formula is used. In the VAF formula, provisions are given, namely, if VAF> 80%, it is categorized as full mediation; if 20% ≤ VAF ≤ 80% is categorized as partial mediation, while VAF < 20% is categorized as no mediation. The role of mediation will be calculated as follows:

1. VAF = $\frac{Koefisien\ Indirect\ Effect}{Koefisien\ Indirect\ Effect + Koefisien\ Direct\ Effect} = \frac{0{,}177}{0{,}849+0{,}177} = 17\%$
2. VAF = $\frac{Koefisien\ Indirect\ Effect}{Koefisien\ Indirect\ Effect + Koefisien\ Direct\ Effect} = \frac{0{,}036}{0{,}027+0{,}036} = 57\%$

Based on Table 8 presented above, the following conclusions can be drawn:

1) The fourth hypothesis (H4) is accepted. This can be seen from the path coefficient value of 0.177 and p-value (0.033). This means that the implementation of the internal control system has a positive and significant effect on fraud prevention through inspectorate checks. The VAF value obtained is 17%.
2) The fifth hypothesis (H5) was rejected. This can be seen from the path coefficient value of 0.036 and p-value (0.249). This means that compensation suitability does not affect fraud prevention through inspectorate checks. The VAF value obtained is 57%.

Effect of Internal Control System Implementation on Fraud Prevention

Based on research on the first hypothesis regarding the implementation of the internal control system on fraud prevention, the direct test results have a path coefficient of 0.671. This influence has a p-value of 0.000. Based on these results, it can be concluded that the internal control system has a positive and significant effect on fraud prevention in the regional public service agency of the eye hospital of East Kalimantan province.

This research is also supported by Azmi et al. (2021), which shows that the internal control system affects fraud prevention. The better the implementation of the internal control system in the hospital, the better the hospital will be structured and avoid fraud.

The Effect of Compensation Suitability on Fraud Prevention

The direct test results for the second hypothesis regarding compensation suitability for fraud prevention have a path coefficient of -0.009 and p-values of 0.469. Based on these results, it can be concluded that compensation suitability has no effect on fraud prevention in the regional public service agency of the East Kalimantan Provincial Eye Hospital. The size of compensation cannot prevent fraud in the agency.

The results of this study are not in line with research conducted by Novitasari and Kusumastuti (2019), which states that financial and non-financial compensation have a positive and significant effect on fraud prevention. The difference in the results of this study can also be due to differences in research objects, which result in differences in internal conditions. Several factors can cause differences in internal conditions between one agency and another.

The Effect of Inspectorate Examination on Fraud Prevention

In the third hypothesis regarding inspectorate examination on fraud prevention, the direct test results have a path coefficient of 0.267 and p-values of 0.024. Based on these results, it can be concluded that the inspectorate examination has a positive and significant effect on fraud prevention in the regional public service agency of the eye hospital of East Kalimantan province.

Inspectorate inspection is an internal government audit that is expected to improve efficiency, effectiveness, and organizational performance. The main objective of an inspectorate examination is to evaluate compliance with regulations set by the government or the competent authority within its scope.

The Effect of Internal Control System Implementation on Fraud Prevention through Inspectorate Examination

In the fourth hypothesis regarding the implementation of the internal control system on fraud prevention through inspectorate examinations, the indirect test results have a path coefficient value of 0.177, and this effect has a p-value of 0.033. These results can be concluded that the implementation of the internal control system has a positive and significant effect on fraud prevention through inspectorate examinations at the regional public service agency of the eye hospital of East Kalimantan province.

The better the internal control system implemented by the hospital internally, the better it will avoid problems such as irregularities and fraud. This means that hospitals should design good internal controls, and in accordance with internal conditions, the design can include policies and procedures that are expected to reduce the risks of fraud. The existence of the Inspectorate as an internal audit is also considered capable of minimizing fraud.

The Effect of Compensation Suitability on Fraud Prevention Through Inspectorate Examination

In the fifth hypothesis regarding the suitability of compensation for fraud prevention through inspectorate examination, the indirect test results have a path coefficient value of 0.036, and this effect has a p-value of 0.249. These results can be concluded that compensation suitability does not affect fraud prevention through inspectorate checks.

All compensation examined by the Inspectorate will be audited through a performance audit; the Inspectorate will adhere to applicable regulations in accordance with government inspection standards. The Inspectorate conducts inspections of employee compensation to ensure that the inspected organization complies with applicable rules and standards and to identify and prevent potential problems or abuses related to the management of employee compensation. This is intended to create a work environment that is fair, transparent, and in accordance with the principles of good ethics and compliance.

CONCLUSION

This study concludes that the implementation of the internal control system has a positive and significant effect on fraud prevention at the East Kalimantan Provincial Eye Hospital, indicating that the better the internal control system, the less likely fraud will occur. Conversely, compensation suitability does not affect fraud prevention, meaning that the size of compensation does not affect the possibility of someone committing fraud. Inspectorate examination also has a positive and significant effect on fraud prevention; the better the examination, the smaller the chance of fraud.

However, the inspector examination does not mediate the effect of internal control system implementation or compensation suitability on fraud prevention.

The weakness of this study is the poor quality of respondent data, causing high cross-loading numbers and indicating that many indicators need to be able to distinguish the measured constructs clearly. Suggestions for the East Kalimantan Provincial Eye Hospital are to implement a better internal control system and pay attention to employee compensation. The suggestion for the Inspectorate is to increase guidance and supervision so that agencies avoid irregularities and achieve the services expected by the community. For future researchers, it is recommended to deepen research related to compensation suitability and consider intervening variables, as well as using area-based random samples for inspectorate inspection variables, especially in the finance division.

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