



## RESEARCH ARTICLE

## Strengthening Public Trust through Auditor Competency, Audit Quality, and Fraud Prevention

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ARTICLE INFO	ABSTRACT
Received: Dec 14, 2024 Accepted: Jan 25, 2025	<p>This study examines the interrelationship between auditor competency, audit quality, and fraud prevention, emphasizing their collective role in mitigating financial fraud and strengthening public trust. Positioned within the social sciences, the research highlights how these constructs influence organizational behavior and governance. Using survey data from organizational stakeholders, this study employed structural equation modeling to evaluate the relationships among the variables. Results reveal that auditor competency enhances both audit quality and fraud prevention strategies, which, in turn, improve organizational transparency and ethical practices. Audit quality serves as a critical mediator, ensuring that fraud detection and prevention measures are effectively implemented. Additionally, the findings demonstrate that robust fraud prevention mechanisms contribute to building public trust and fostering ethical organizational cultures. These insights underscore the importance of integrating technical expertise and independent audit processes into broader fraud mitigation frameworks. By connecting financial fraud mitigation to public trust and governance, the study contributes to the social sciences by addressing how organizational integrity supports societal development. The implications highlight the need for continuous capacity building among auditors and the alignment of fraud prevention strategies with ethical principles to ensure sustainable organizational practices. This research provides practical recommendations for policymakers and practitioners seeking to enhance governance frameworks and foster public confidence in institutional processes.</p>
<p><b>Keywords</b></p> Fraud Mitigation Auditor Competency Audit Quality Public Trust	
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### INTRODUCTION

Financial fraud in local governments remains a pressing challenge, particularly in developing countries such as Indonesia (Suprpto & Agustia, 2023). The mismanagement of public funds not only undermines public trust but also impedes socioeconomic development and the effective delivery of public services. Within this context, the role of the Government Internal Supervisory Apparatus (APIP) is pivotal in ensuring accountability, transparency, and integrity in public financial management (Firmansyah et al., 2023). As the backbone of internal oversight, APIP functions as a safeguard against financial misconduct by fostering sound governance practices and mitigating the risks of fraud at various levels of government. Gorontalo Province, like many regions in Indonesia, faces significant challenges related to financial fraud in its local governments. Corruption, budgetary misallocation, and a lack of robust internal controls have contributed to inefficiencies and public distrust (A. A. Nugroho & Supriadi, 2020). These issues call for a proactive and systematic approach to auditing and financial oversight. APIP is uniquely positioned to address these challenges by leveraging its mandate to provide assurance, advisory, and investigative services. Its role extends beyond traditional audits, encompassing preventive measures that aim to detect vulnerabilities in financial systems before they result in fraud. A critical determinant of APIP's effectiveness lies in the competency of its auditors. Competency encompasses the knowledge, skills, and ethical judgment

required to perform audits that comply with international standards and address the complexities of public sector operations (Nasrin, 2023). In Gorontalo, disparities in auditor expertise and a lack of continuous professional development have hindered the optimal performance of APIP. Enhancing competency through targeted training, certification programs, and the adoption of advanced auditing tools can significantly strengthen the capacity of APIP to identify and mitigate financial fraud (Indrabudiman et al., 2019).

Audit quality also plays a central role in improving financial oversight. High-quality audits are characterized by independence, thoroughness, and adherence to established standards. APIP's ability to deliver high-quality audits depends on its organizational capacity, availability of resources, and commitment to professional skepticism (Kamal & Elim, 2021; Wardani & Riyanto, 2019). However, in regions like Gorontalo, audit quality is often compromised by systemic challenges such as political interference, inadequate funding, and insufficient institutional support. Addressing these barriers requires a comprehensive approach that emphasizes transparency, strengthens regulatory frameworks, and promotes a culture of accountability within local governments. Fraud prevention, as an integral component of APIP's mandate, focuses on reducing opportunities for financial misconduct and increasing the perceived risk of detection (Umar et al., 2019). Preventive measures include the implementation of internal controls, fraud awareness campaigns, and whistleblowing mechanisms. In Gorontalo, prevention efforts are often reactive rather than proactive, limiting their effectiveness in curbing financial fraud. APIP can play a transformative role by integrating advanced technologies, such as data analytics and artificial intelligence, into its fraud prevention strategies (Indrabudiman et al., 2017). These tools enable real-time monitoring and the early detection of anomalies, thereby enhancing the overall efficiency of preventive mechanisms.

The interplay between competency, audit quality, and fraud prevention underscores the need for a holistic approach to strengthening APIP's role in local governance. Competent auditors equipped with the skills to conduct high-quality audits and implement robust preventive measures are better positioned to mitigate financial fraud effectively (Elisabet Naibaho et al., 2022). This synergy not only enhances the credibility of APIP but also reinforces public trust in local governments. Moreover, it aligns with Indonesia's broader agenda of achieving good governance and sustainable development, as outlined in its National Medium-Term Development Plan (RPJMN). Several studies have highlighted the critical role of internal supervisory bodies in combating financial fraud. For instance, research by Maharani et al. (2022) emphasizes the importance of auditor competency in detecting irregularities and providing actionable recommendations. Similarly, Muda and Erlina (2018) underscore the impact of audit quality on fostering transparency and accountability in public sector audits. These findings reinforce the notion that strengthening APIP's capacity is instrumental in addressing the root causes of financial fraud in Gorontalo Province.

The challenges faced by APIP in Gorontalo reflect broader issues within Indonesia's local government system. Limited access to resources, political interference, and a lack of coordination among oversight bodies have constrained the effectiveness of financial supervision. However, these challenges also present opportunities for reform. By investing in auditor competency, enhancing audit quality, and prioritizing fraud prevention, APIP can emerge as a cornerstone of good governance in Gorontalo. Collaborative efforts involving government agencies, civil society, and international partners are essential to supporting these reforms and ensuring their long-term sustainability.

## **LITERATURE REVIEW**

### **Competency**

Auditor competency is a cornerstone for effective audit processes, particularly in detecting and preventing financial fraud (Asri Ady Bakri, 2024). Competency encompasses the requisite knowledge,

skills, and abilities necessary for auditors to perform their duties with precision and professionalism. Nugroho et al. (2021) define competency as the capability of auditors to apply auditing standards, understand financial regulations, and implement risk management practices effectively. Within the public sector, particularly in local governments in Indonesia, auditors' competency plays a pivotal role in addressing financial irregularities and ensuring accountability (Hadisantoso et al., 2022). Empirical evidence supports the assertion that higher levels of competency among auditors enhance their ability to uncover fraudulent activities and provide actionable recommendations (Nurdiono & Gamayuni, 2018). However, in Indonesia, challenges such as limited training resources and regional disparities in audit practices persist. Professional certifications, such as those offered by the Indonesian Institute of Accountants (IAI) and international organizations like the Association of Certified Fraud Examiners (ACFE), have been instrumental in raising competency levels. Additionally, integrating advanced technologies, including data analytics and artificial intelligence, has proven effective in equipping auditors to identify sophisticated fraud schemes (Asri Ady Bakri, 2024; Hadisantoso et al., 2022; Nurdiono & Gamayuni, 2018).

**Hypothesis 1:** Higher levels of auditor competency positively influence the effectiveness of mitigating financial fraud in local government.

**Hypothesis 2:** The quality of audits is positively impacted by local governments' increased efforts to prevent fraud.

### **Audit Quality**

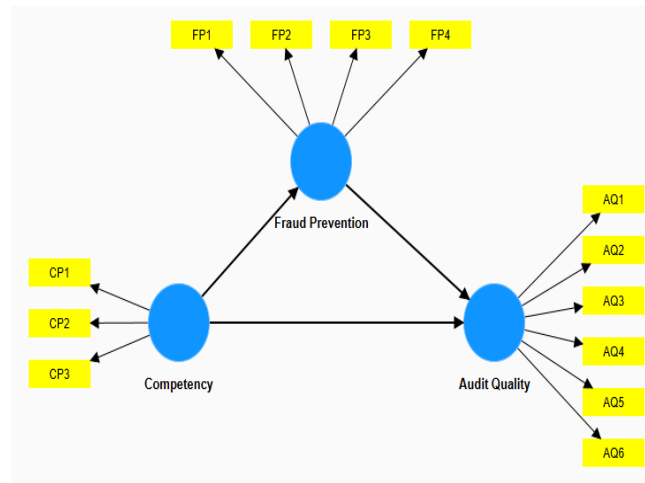
Audit quality is integral to fostering transparency and accountability in public sector audits (Puspitarani & Mapuasari, 2020). Christensen (2022) characterizes audit quality as the likelihood that auditors would identify and disclose serious misstatements. Primary factors influencing audit quality are auditor independence, professional skepticism, compliance with established standards, and the implementation of rigorous techniques (Aidi et al., 2022a; Suharti, R. Anugerah, 2017). High audit quality is crucial for Indonesian local governments to combat financial fraud and advance good governance (Nurdiono & Gamayuni, 2018). High-quality audits increase stakeholder trust by verifying the reliability and integrity of financial reporting. Audit quality has been maintained by the implementation of mechanisms including peer reviews and regulatory body oversight, such as that of the Financial and Development Supervisory Agency (BPKP) and the Audit Board of the Republic of Indonesia (BPK). However, resource constraints, political interference, and the burden of auditors continue to pose substantial obstacles, despite these endeavors (Iskandar et al., 2014; Perdana et al., 2024; Singh et al., 2021).

**Hypothesis 3:** Preventing financial fraud in local government operations enhance audit quality.

### **Fraud Prevention as a Mediator**

Fraud prevention is a proactive mechanism aimed at minimizing the opportunities for fraudulent activities (Prihanto, 2021; Simbolon et al., 2019; Umar et al., 2019). Effective prevention strategies address the elements of pressure, opportunity, and rationalization that contribute to fraud (Maulidi & Ansell, 2020; Solichin et al., 2022). Preventive measures include the implementation of robust internal controls, whistleblower mechanisms, and comprehensive fraud awareness programs (Glory et al., 2022). In Indonesia's local governments, fraud prevention efforts are increasingly incorporating technological advancements such as continuous monitoring systems and data-driven fraud detection software. Governance frameworks emphasizing transparency, accountability, and ethical practices further strengthen fraud prevention initiatives (Salle et al., 2020). Studies highlight that organizations with strong preventive measures experience significantly lower incidences of fraud (Kartini, 2015; Onoja Emmanuel & Usman, 2015; Pangaribuan, 2020).

**Hypothesis 4:** Fraud prevention mechanisms mediate the relationship between competency and audit quality.



**Figure 1. Theoretical Model**

## RESEARCH METHODOLOGY

This study adopts a quantitative research design, utilizing a survey approach to examine the role of competency, audit quality, and fraud prevention in mitigating financial fraud in local governments within Gorontalo Province, Indonesia. The target population consists of staff from various local government institutions, with responsibilities related to financial management, auditing, and supervision. A total of 151 respondents were selected through purposive sampling to ensure the inclusion of individuals with relevant knowledge and experience in financial oversight and governance. Data collection was conducted using structured questionnaires, which were designed to capture insights into the respondents' perceptions of auditor competency, audit quality, fraud prevention mechanisms, and their impact on mitigating financial fraud. The survey items were adapted from validated scales in previous studies, ensuring reliability and content validity. The questionnaire employed a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree), to measure the constructs. To analyze the relationships among the variables and evaluate the research model, this study employs Partial Least Squares Structural Equation Modeling (PLS-SEM). PLS-SEM is chosen for its robustness in handling complex models and its ability to assess latent constructs with small-to-moderate sample sizes. The analysis was performed using SmartPLS software, focusing on assessing the measurement model for reliability and validity and the structural model for path coefficients and predictive relevance. The constructs examined include auditor competency (independent variable), audit quality as (dependent variable), with fraud prevention as a mediator. The mediation effect of fraud prevention between the independent variables and financial fraud mitigation was also tested. This methodological approach provides comprehensive insights into the interplay of factors that strengthen governance and integrity in local governments, offering practical implications for enhancing public sector accountability.

## RESULTS AND DISCUSSION

The outer loading results, as shown in Table 1, provide evidence of the construct validity and reliability for the indicators of **competency**, **audit quality**, and **fraud prevention** in the context of mitigating financial fraud. Each construct demonstrates strong indicator loadings, exceeding the commonly accepted threshold of 0.7, which supports their suitability for measuring the underlying latent variables.

**Table 1. Outer Loading**

Indicator	Audit Quality	Competency	Fraud Prevention
AQ1	0.723		
AQ2	0.844		
AQ3	0.732		
AQ4	0.862		
AQ5	0.749		
AQ6	0.821		
CP1		0.765	
CP2		0.786	
CP3		0.829	
FP1			0.927
FP2			0.914
FP3			0.932
FP4			0.912

The outer loading values validate the effectiveness of the indicators used for measuring the constructs in this study. The findings contribute to the robustness of the research framework, particularly in examining the relationship between Competency, Audit Quality, and Fraud Prevention in mitigating financial fraud. This ensures that the constructs are accurately represented, and the subsequent analysis can produce reliable and meaningful insights into the financial fraud mitigation efforts in Gorontalo Province, Indonesia.

Tabel 2 depicts the discriminant validity analysis confirms that competency, audit quality, and fraud prevention are distinct constructs with their respective roles in the research framework. This ensures that the measurement model is robust and capable of providing reliable insights into the relationships being investigated. Discriminant validity is assessed by examining the correlations between constructs to ensure that each measures a unique dimension and is not overly correlated with others. The results confirm that the constructs meet the discriminant validity criteria, as all correlation values are above the recommended threshold of 0.6. These findings contribute to the credibility of the study's exploration of the interplay between these constructs in mitigating financial fraud within Gorontalo Province, Indonesia.

**Table 2. Discriminant Validity**

	Audit Quality	Competency	Fraud Prevention
Audit Quality	0.790		
Competency	0.641	0.794	
Fraud Prevention	0.675	0.573	0.921

The following Table 3 evaluates the reliability and validity of the constructs—Audit Quality, Competency, and Fraud Prevention—using Cronbach's Alpha, Composite Reliability (rho\_a and rho\_c), and Average Variance Extracted (AVE). Audit Quality shows strong reliability, with Cronbach's Alpha of 0.879 and Composite Reliability values (rho\_a = 0.888, rho\_c = 0.909), while its AVE of 0.625 confirms sufficient convergent validity. Competency also demonstrates reliability, with Cronbach's Alpha of 0.736, Composite Reliability (rho\_a = 0.804, rho\_c = 0.836), and an AVE of 0.630, indicating strong validity. Fraud Prevention exhibits excellent reliability (Cronbach's Alpha = 0.941, rho\_a =

0.944, rho\_c = 0.957) and high validity with an AVE of 0.849, showing that the indicators effectively explain the constructs.

**Table 3. Reliability**

	<b>Cronbach's alpha</b>	<b>Composite reliability (rho_a)</b>	<b>Composite reliability (rho_c)</b>	<b>Average variance extracted (AVE)</b>
<b>Audit Quality</b>	0.879	0.888	0.909	0.625
<b>Competency</b>	0.736	0.804	0.836	0.630
<b>Fraud Prevention</b>	0.941	0.944	0.957	0.849

These findings provide a solid foundation for analyzing the relationships between **audit quality**, **competency**, and **fraud prevention** in the context of mitigating financial fraud in Gorontalo Province, Indonesia.

**Table 4. Fit Model**

	<b>Saturated model</b>	<b>Estimated model</b>
<b>SRMR</b>	0.098	0.098
<b>d_ULS</b>	0.869	0.869
<b>d_G</b>	0.320	0.320
<b>Chi-square</b>	282.611	282.611
<b>NFI</b>	0.803	0.803

The model fit results, as shown in Table 4, indicate acceptable fit indices for the research model. The SRMR value of 0.098 suggests an adequate fit, falling within the acceptable threshold. Similarly, the chi-square value of 282.611, while significant, is common in large models and does not solely determine model fit. Additional measures, including d\_ULS (0.869) and d\_G (0.320), further support the model's appropriateness. The Normed Fit Index (NFI) value of 0.803 indicates a reasonable fit, reflecting that the model explains a substantial proportion of the variance in the data. Overall, these findings demonstrate the robustness of the structural model in explaining the relationships among the variables under study.

The results in Table 5 highlight the significant relationships among the variables. Competency has a positive and significant influence on both audit quality (path coefficient = 0.378, T-statistic = 5.765,  $p < 0.001$ ) and fraud prevention (path coefficient = 0.573, T-statistic = 11.030,  $p < 0.001$ ). Additionally, fraud prevention positively impacts audit quality (path coefficient = 0.458, T-statistic = 6.694,  $p < 0.001$ ). These findings confirm that higher competency not only enhances audit quality but also strengthens fraud prevention efforts, which in turn further contributes to improved audit quality. All hypotheses are supported, as indicated by the statistically significant p-values ( $p < 0.001$ ). The R-squared and adjusted R-squared values reflect the model's explanatory power for Audit Quality and Fraud Prevention.

**Table 5. Path Coefficient and Significant Test Results**

Hypotheses	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ( O/STDEV )	P values
Competency -> Audit Quality	0.378	0.383	0.066	5.765	0.000
Competency -> Fraud Prevention	0.573	0.579	0.052	11.030	0.000
Fraud Prevention -> Audit Quality	0.458	0.454	0.068	6.694	0.000

R Square 0,329 (Fraud Prevention), 0,329 (Audit Quality)

R Square Adjusted 0,324 (Fraud Prevention), 0,545 (Audit Quality)

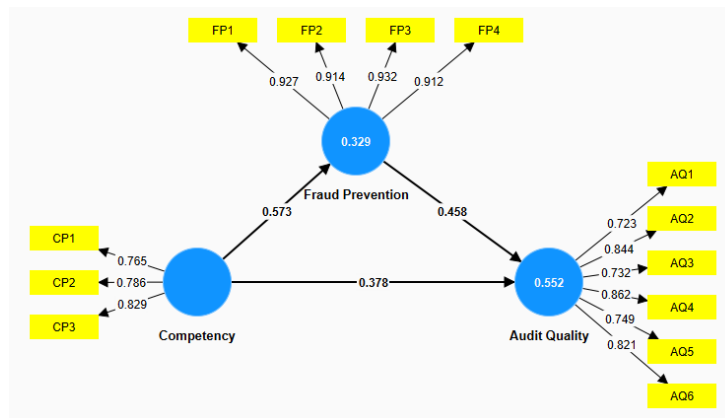
For Audit Quality, 55.2% of its variance is explained by Competency (R-squared = 0.552), with a slight reduction to 0.545 for the adjusted R-squared, indicating a balance between predictive power and model simplicity. For Fraud Prevention, 32.9% of its variance is explained by both Audit Quality and Competency (R-squared = 0.329), with an adjusted R-squared of 0.324, confirming the predictors' relevance. These results align with social science standards, where R-squared values of 0.3 to 0.6 are reasonable. Further validation through path coefficient significance is recommended.

**Table 6. Indirect and Total Effects**

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ( O/STDEV )	P values
<b>Mediating Effects</b>					
Competency -> Fraud Prevention -> Audit Quality	0.263	0.263	0.046	5.722	0.000
<b>Total Effects</b>					
Competency -> Audit Quality	0.641	0.645	0.053	12.129	0.000
Competency -> Fraud Prevention	0.573	0.579	0.052	11.030	0.000
Fraud Prevention -> Audit Quality	0.458	0.454	0.068	6.694	0.000

Table 6 presents the indirect and total effects of the variables. Competency indirectly impacts audit quality through fraud prevention with a significant mediating effect (path coefficient = 0.263, T-statistic = 5.722,  $p < 0.001$ ). The total effect of competency on audit quality is strong and significant (path coefficient = 0.641, T-statistic = 12.129,  $p < 0.001$ ). Additionally, the total effect of competency on fraud prevention (path coefficient = 0.573, T-statistic = 11.030,  $p < 0.001$ ) and the effect of fraud prevention on audit quality (path coefficient = 0.454, T-statistic = 6.694,  $p < 0.001$ ) are also significant.

These results underscore the critical role of competency in enhancing both fraud prevention and audit quality, with fraud prevention serving as a significant mediator in the relationship between competency and audit quality. All pathways exhibit statistically significant effects ( $p < 0.001$ ).



**Figure 2. Full Model**

This study investigates the interrelationships among competency, audit quality, and fraud prevention, focusing on their collective role in mitigating financial fraud within organizations in Gorontalo Province, Indonesia. The findings emphasize the critical interplay among these constructs, illustrating how they form an integrated framework for fraud mitigation. Through rigorous statistical analysis—including reliability, validity, and discriminant testing—the study reveals both direct and mediated relationships, highlighting their importance in combating financial fraud. Competency as the foundation of audit quality and fraud prevention. Competency is a fundamental determinant of both audit quality and fraud prevention (Fachruddin & Tjg, 2020). Individuals with advanced knowledge, technical expertise, and critical thinking skills are better equipped to conduct high-quality audits and implement effective anti-fraud mechanisms (Julius & Mulyungi, 2020; Renschler et al., 2023). The relationship between competency and audit quality demonstrates that auditors with strong technical proficiency and industry-specific knowledge are more likely to adhere to professional standards, producing reliable and actionable audit reports (E. R. Firmansyah & Novianty, 2021; Hadisantoso et al., 2022; Y. Nugroho et al., 2021). This finding aligns with established research, which underscores competency as a prerequisite for effective auditing. Similarly, competency enhances fraud prevention by enabling professionals to identify fraud patterns, adapt preventive measures to evolving tactics, and implement robust organizational controls. These insights reinforce the need for continuous capacity-building initiatives to strengthen both audit quality and fraud prevention strategies.

The pivotal role of audit quality in preventing fraud is evident from its strong association with fraud prevention (Puspitarani & Mapuasari, 2020). High-quality audits increase the transparency and reliability of financial reporting, reducing opportunities for fraudulent activities (Aidi et al., 2022b). They not only detect existing fraud but also act as a deterrent, signaling to employees and stakeholders that rigorous monitoring systems are in place. This finding aligns with the resource-based perspective, which views audits as critical organizational resources for ensuring integrity and compliance. Independent auditors who adhere to stringent standards are better positioned to identify weaknesses in internal controls and offer actionable insights that directly strengthen fraud prevention measures (Maulina et al., 2023). The ability of high-quality audits to reinforce trust and accountability underscores their strategic value in fraud mitigation. Prevention emerges as the culmination of the interrelationship among competency, audit quality, and their combined effects. The construct demonstrates high reliability and validity, reflecting the efficacy of anti-fraud mechanisms such as internal controls, whistleblower programs, and fraud-awareness initiatives (Periansya et al., 2023). These mechanisms are significantly strengthened when implemented by competent professionals and supported by high-quality audits (Anantawikrama et al., 2019). This study reveals that fraud prevention is not an isolated activity but a systematic process reliant on the integration of competency and audit quality. While competency indirectly enhances fraud prevention through its positive influence on audit quality, the latter serves as the foundation for implementing



effective anti-fraud measures. This integrated perspective underscores the need for organizations to view fraud prevention as a holistic endeavor.

The interdependence among competency, audit quality, and fraud prevention forms a synergistic framework for addressing financial fraud. The strong relationship between competency and audit quality highlights the importance of investing in professional development to enhance the technical proficiency of auditors (Aidi et al., 2022a; Nugroho et al., 2021). Similarly, the connection between audit quality and fraud prevention emphasizes the need to align audit practices with broader fraud prevention strategies, ensuring they work in tandem to reduce vulnerabilities. The mediated role of Competency in Fraud Prevention underscores the importance of an integrated approach to fraud mitigation. Competency strengthens fraud prevention primarily by enhancing audit quality, which in turn reinforces anti-fraud mechanisms. This interconnected framework provides practical insights for organizations, emphasizing the necessity of prioritizing professional development, maintaining rigorous audit standards, and adopting comprehensive fraud prevention strategies to mitigate financial fraud effectively.

## CONCLUSION

This study highlights the interconnections among competency, audit quality, and fraud prevention, emphasizing their critical roles in mitigating financial fraud in Gorontalo Province, Indonesia. The findings reveal that competency serves as a key driver of both audit quality and fraud prevention. Professionals with advanced knowledge, technical skills, and expertise significantly enhance audit quality and the implementation of fraud prevention mechanisms. This underscores the need for targeted training and professional development to equip auditors and financial professionals with the tools to address fraud effectively. Audit quality emerges as a crucial intermediary in fraud mitigation. High-quality audits provide accurate and independent assessments, essential for identifying fraudulent practices and strengthening internal controls. The strong correlation between audit quality and fraud prevention underscores the need for rigorous audit standards, auditor independence, and transparent practices. Fraud prevention, influenced by both competency and audit quality, relies on mechanisms such as internal controls, whistleblower programs, and risk assessments, which are bolstered by competent individuals and robust audits.

The study also highlights the mediating role of audit quality in the relationship between competency and fraud prevention. This suggests that enhancing professional competency indirectly strengthens fraud prevention by improving audit quality. The findings emphasize aligning competency development with auditing practices to maximize the effectiveness of fraud mitigation efforts. Practically, organizations should recognize the interdependence of these constructs to address fraud risks effectively. Structured training programs, professional certifications, and continuous professional development are critical for building competency. Adhering to rigorous auditing standards and leveraging advanced tools, such as forensic analytics, further enhance audit quality. Additionally, organizations must integrate proactive fraud prevention measures, including internal controls and fraud-awareness initiatives, into their operations and culture. Theoretically, this study contributes to the literature by validating the synergy among competency, audit quality, and fraud prevention. It underscores the mediating role of audit quality in transforming professional skills into effective fraud prevention mechanisms, providing a comprehensive framework for researchers and practitioners to address financial fraud holistically.

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