



Systematic Literature Review: The Role of Internal Audit and Internal Control in the Prevention and Detection of Fraud

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ARTICLE INFO

Keywords : Internal Audit, Internal Control, Fraud Prevention, Fraud Detection, Systematic Literature Review

Received : 3 April

Revised : 20 May

Accepted: 20 June

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ABSTRACT

Fraud is a serious threat to both public and private organizations, with average losses reaching 5% of total annual revenue (ACFE, 2024). This study aims to synthesize the literature on the role of internal audit and internal control in the prevention and detection of fraud. The method used is Systematic Literature Review (SLR) based on the PRISMA framework, examining 20 selected articles from 87 articles identified through Google Scholar, Scopus, Web of Science, and SINTA-indexed journals for the period 2020–2025. The theoretical foundation includes Agency Theory, Fraud Triangle Theory, Fraud Diamond Theory, COSO Framework, and the Three Lines of Defense Model. The study results show that the effectiveness of internal audits is determined by structural independence, auditor competence, and management support, while internal control failures are more often caused by inconsistencies in implementation rather than design weaknesses. The integration between internal audit, internal control, and risk management has been shown to produce a more effective oversight system, with organizational ethical culture as a contextual variable that strengthens both. This study offers an integrative synthesis to help organizations design adaptive anti-fraud systems based on integrity values

INTRODUCTION

Fraud has long been recognized as one of the most serious threats faced by organizations, both in the public and private sectors. The latest report from the Association of Certified Fraud Examiners (ACFE, 2024) reveals that on average, organizations worldwide lose about 5% of their total annual revenue due to fraudulent activities, with the most frequently encountered forms including asset misappropriation, corruption, and financial statement fraud. These figures are not merely statistical data, but a real reflection of systemic failures in oversight mechanisms that are essentially designed to protect the organization. Beyond mere material losses, fraud causes far deeper and long-term impacts, namely the erosion of stakeholder trust, the destruction of institutional reputation, and the disruption of sustainable operational continuity. In Indonesia, the issue of fraud remains a structural challenge that has yet to find a complete solution. Findings from the Audit Board and the Corruption Eradication Commission year after year show a recurring pattern, namely the weak internal control system that continuously creates opportunities for irregularities, and the same gaps are often found again in subsequent inspection periods. The repetition of this pattern clearly indicates that the root of the problem does not merely lie in inadequate control design, but also in the quality of implementation and the seriousness of organizational governance commitment. This situation further underscores the urgency of an in-depth study on how internal audit and internal control mechanisms can truly work effectively in preventing and detecting fraud, rather than merely fulfilling procedural formalities.

Conceptually, the relationship between internal audit, internal control, and fraud can be explained through a number of complementary theoretical frameworks. Agency Theory proposed by Jensen and Meckling (1976) positions internal audit as a primary monitoring instrument to reduce information asymmetry and opportunistic management behavior, which are fundamental problems in the principal-agent relationship. The Fraud Triangle Theory introduced by Cressey (1953) identifies opportunity as the element of fraud that is most susceptible to intervention through strengthening internal controls, while the Fraud Diamond Theory by Wolfe and Hermanson (2004) adds the dimension of capability, explaining why certain individuals are able to exploit system weaknesses even when formal controls have been implemented. The COSO Framework (2013) subsequently provides a comprehensive operational framework through five interconnected components for building a robust internal control system. The integration of this theoretical framework affirms that fraud prevention is not merely a technical issue, but a governance matter that touches upon the structural, behavioral, and cultural dimensions of an organization simultaneously.

Previous research has accumulated fairly strong empirical evidence regarding the role of internal audit in fraud prevention. Alzoubi (2019) and Endaya and Hanefah (2016) show that an effective internal audit can improve the quality of oversight and significantly reduce the likelihood of fraud. Factors such as auditor independence, professional competence, management support, and

ethical culture have been proven to be critical determinants of internal audit effectiveness (Eulerich & Eulerich, 2020; Rae & Subramaniam, 2008). On the internal control side, the COSO Framework (2013) emphasizes that an integrated control system, encompassing the control environment, risk assessment, control activities, information and communication, and monitoring, is a fundamental foundation for fraud prevention through layered oversight and consistently applied segregation of duties.

Most studies examine internal audit and internal control as standalone variables, so understanding of their interaction and synergy in forming an integrated fraud prevention system is still very limited. In addition, studies that place contextual factors such as organizational culture, management support, and risk management integration as variables affecting the effectiveness of both mechanisms simultaneously are still relatively rare, especially in the context of organizations in Indonesia. This limitation is practically relevant considering that the implementation of oversight systems always takes place within the context of specific organizational culture and structure.

Due to this gap, this study uses a Systematic Literature Review (SLR) approach based on the PRISMA framework to conduct a comprehensive synthesis of the literature published between 2020 and 2025. This approach was chosen because it allows systematic mapping of empirical findings patterns, identification of consistent determinant factors across contexts, as well as mapping research gaps that still require further exploration. The selection process resulted in 20 eligible articles from an initial 87 articles identified through the Google Scholar, Scopus, Web of Science databases, and nationally indexed SINTA journals, using a combination of the keywords internal audit, internal control, fraud prevention, and fraud detection.

The research questions that guide this study are formulated as follows: (RQ1) What are the main determinants that affect the effectiveness of internal audit in preventing fraud? (RQ2) How does the internal audit mechanism strengthen the internal control system as a strategy for fraud prevention? (RQ3) Which organizational factors such as management support, ethical culture, and governance structure play the most significant role in enhancing the effectiveness of internal audit? (RQ4) How does the integration of internal audit with corporate governance mechanisms, including the audit committee, risk management, and compliance, affect the effectiveness of fraud prevention? And (RQ5) What are the trends in research related to internal audit and fraud prevention, and what research gaps have not been extensively studied?

The contribution of this research encompasses two main dimensions. Theoretically, this study offers an integrative synthesis of Agency Theory, Fraud Triangle Theory, Fraud Diamond Theory, COSO Framework, and Three Lines of Defense Model in explaining effective fraud prevention mechanisms, an integration that is still rarely done explicitly in the existing literature. Practically, the findings of this study are expected to provide evidence-based guidance for organizations, both public and private, in designing and strengthening internal control systems that not only meet formal standards but are also genuinely

effective in minimizing fraud risk amid continuously evolving operational complexities.

LITERATURE RIVIEW

1) Agency Theory

Agency Theory proposed by Jensen and Meckling (1976) provides a strong conceptual foundation for understanding why internal audit becomes a fundamental necessity in modern organizational structures. This theory asserts that conflicts of interest between management as agents and shareholders as principals are the primary sources of potential fraud. This condition occurs because management has broader access to information and at the same time has incentives to exploit this asymmetry for personal gain. From this perspective, internal audit not only functions as a verification tool but also as a supervisory instrument that structurally can narrow the scope of opportunistic management behavior.

The relevance of Agency Theory to fraud prevention is increasingly strengthened when linked to recent empirical findings. Aryanti et al. (2024) show that a competent internal audit is able to identify fraud risks through examination of financial statements, evaluation of business processes, and systematic oversight of internal controls. Equally important, Irianti and Nuswantara (2025) found that the structural independence of internal audit, namely the reporting position directly to the audit committee, significantly increases organizational accountability and transparency, thereby reducing the likelihood of fraud. These findings suggest that the effectiveness of internal audit within the framework of agency theory depends not only on the technical capacity of auditors, but also on institutional designs that ensure freedom from pressure by the audited parties. Therefore, strengthening reporting channels and structural independence becomes a fundamental prerequisite for internal audit functions to truly be able to reduce information asymmetry and minimize deviant behavior.

2) Fraud Triangle Theory

The Fraud Triangle Theory introduced by Cressey (1953) is the most frequently referenced analytical framework in the literature on fraud prevention. This theory states that fraud occurs when three elements are present simultaneously, namely pressure that drives an individual to act fraudulently, opportunity that allows the fraud to occur undetected, and rationalization that psychologically justifies the action. Among these three elements, opportunity is the dimension most amenable to intervention through internal control and audit mechanisms.

Recent studies reinforce the argument that reducing opportunities for fraud is the most effective point of intervention. Ekasari et al. (2024) and Kuntadi et al. (2023) consistently show that strong internal controls, clear segregation of duties, hierarchical authorization, and continuous monitoring can significantly reduce the risk of fraud. Furthermore, these findings indicate that the effectiveness of interventions against opportunities cannot stand alone: without addressing the elements of pressure and rationalization through the development of an ethical culture and a whistleblowing system, formal controls alone will not be sufficient to prevent fraud comprehensively. An important

implication from this perspective is that fraud prevention strategies need to be designed multidimensionally, combining procedural controls with the cultivation of integrity values within the organization.

3) Fraud Diamond Theory

The Fraud Diamond Theory developed by Wolfe and Hermanson (2004) is an improvement on the fraud triangle by adding a fourth dimension, namely capability. This dimension refers to the individual's capacity to exploit system weaknesses, avoid detection, and manage personal risk during the fraud process. The addition of this element substantively changes the understanding of why modern fraud is increasingly difficult to detect even when formal control systems have been implemented.

The implications of this theory for the design of surveillance systems are quite fundamental. Individuals who occupy strategic positions, have a deep understanding of information systems, and have extensive access to organizational assets have a much higher ability to carry out fraud systematically. Albrecht et al. (2020) emphasize that modern fraud increasingly exploits information system loopholes and weaknesses in technology-based monitoring, making traditional reactive audit approaches no longer adequate. In this context, the Fraud Diamond Theory encourages a shift in the surveillance paradigm from a compliance-based approach to a risk-based approach, where internal audit needs to proactively assess individual risk profiles and map potential fraud capabilities within the context of the organization's specific operations.

4) COSO Framework

The COSO Framework (2013) provides the most comprehensive operational framework for building an effective internal control system. The five identified components, namely control environment, risk assessment, control activities, information and communication, and monitoring, are not merely standalone technical elements, but form an interdependent system that must be implemented in an integrated manner in order for fraud prevention to be effective.

Literature review shows that the failure of internal control in preventing fraud almost always stems from the weakness of one or several COSO components simultaneously. Nisak and Rochayatun (2023) as well as Muniroh et al. (2021) found that organizations that consistently implement all five components are able to form an adaptive control system that is resistant to fraud pressure. What should be emphasized is the role of the control environment as the foundation of the entire system, because a strong ethical culture will encourage employee compliance not merely out of fear of sanctions, but due to the internalization of true integrity values. This explains why two organizations with nearly identical control designs can have very different levels of fraud risk, depending on the quality of the control environment and the sincerity of management's commitment to clean governance.

5) Three Lines of Defense Model

The Three Lines of Defense Model developed by IIA (2013) provides a governance framework that defines the roles and responsibilities of each oversight function hierarchically. The first line is operational management, which is directly responsible for controlling daily activities. The second line is the risk management and compliance function, which is tasked with monitoring and evaluating the effectiveness of controls in the first line. Meanwhile, internal audit, as the third line, is responsible for providing independent assurance over the overall control system and governance of the organization.

The implications of this model for fraud prevention are very significant because it emphasizes that the effectiveness of supervision is cumulative and interdependent. Samuel et al. (2025) and Aryanti et al. (2024) empirically show that collaboration among the three lines, including internal audit, risk management, and the audit committee, significantly increases the effectiveness of the fraud prevention system compared to when each function operates separately. This finding has important practical implications because many organizations still place internal audit as a function that works in isolation, disconnected from the flow of risk management and operational information. Such conditions not only reduce the quality of risk assessment but also create supervisory gaps that can be exploited by fraudsters who understand the organizational structure in depth.

METHODOLOGY

This study uses a Systematic Literature Review (SLR) approach by referring to the PRISMA framework to ensure that the process of identifying, selecting, evaluating, and synthesizing literature is carried out systematically, transparently, and can be replicated by other researchers. The SLR approach is chosen because it can provide a comprehensive mapping of literature regarding the role of internal audit and internal control in preventing and detecting fraud, both in the public and private sectors.

The literature search process was conducted through several major academic databases, namely Google Scholar, Scopus, Web of Science, as well as national journals indexed in SINTA. The use of multiple database sources aims to obtain a broader coverage of articles and minimize data source bias. The keywords used in the search process include internal audit, internal control, fraud prevention, and fraud detection. These keyword combinations were arranged using Boolean operators such as AND and OR to increase the relevance of search results, for example, "internal audit AND fraud prevention" or "internal control OR fraud detection".

The initial stage of the research began with the process of identifying literature, which resulted in as many as 87 articles relevant to the research topic. The obtained articles then entered the initial screening stage through a review of titles, keywords, and abstracts to ensure alignment with the research focus. At this stage, duplicate articles, irrelevant articles, or those that did not directly discuss internal audit, internal control, and fraud were eliminated, leaving 46 articles that met the initial relevance.

The next stage is the full-text review, which is a thorough examination of the article's content to assess the suitability of the substance, the quality of the research methodology, and the contribution of the findings to the study's objectives. The assessment at this stage includes the clarity of the research variables, the theoretical framework used, the analytical methods, as well as the relevance of the research results to issues of fraud prevention and detection. The final result of the selection process shows that 20 articles met the inclusion criteria and were used as the basis for synthesis in this study.

The inclusion criteria in this study include peer-reviewed articles published during the period 2020–2025, discussing the topics of internal audit, internal control, and fraud prevention, and originating from reputable national or international journals. The exclusion criteria include non-academic articles, duplicate articles, proceedings that have not undergone a review process, and studies that do not have a direct connection with the focus of the research.

The data analysis process was carried out through thematic synthesis, which involves grouping research findings into several main themes, such as the role of internal audit, the effectiveness of internal controls, factors in the failure to detect fraud, system supervision integration, and research gaps in the literature. This approach allows researchers to identify dominant patterns of findings, similarities between national and international studies, as well as inconsistencies in research results that still require further investigation.

RESULT AND DISCUSSION

RQ1: The Role of Internal Audit in Preventing and Detecting Fraud

The results of literature synthesis consistently show that effective internal audits make a significant contribution to the prevention and detection of fraud; however, this effectiveness is conditional and highly dependent on a number of structural and organizational factors. Hazaea et al. (2020) found that a risk-based internal audit approach, which focuses on identifying high-risk areas and strengthening monitoring systems, results in superior detection capabilities compared to traditional audit approaches that are only oriented toward procedural compliance. This difference is not merely a matter of methodology, but reflects a fundamental difference in orientation: risk-based audits view fraud as a dynamic phenomenon that requires contextual assessment, not simply a static checklist.

Alqudah et al. (2022) reinforced this argument by demonstrating a significant positive relationship between the quality of internal audits, the effectiveness of internal controls, and the organization's ability to detect deviations from the early stages. This early detection capability has strategic value that cannot be ignored because the faster fraud is identified, the smaller the losses incurred and the greater the chances of asset recovery. In the national context, the findings of Sari and Rahayu (2021) add an important nuance that the effectiveness of internal audits is highly dependent on the follow-up on the recommendations generated.. It means that even a high-quality audit process becomes meaningless if management is not committed to implementing improvement recommendations consistently and measurably.

Yusof and Haron (2020) identified a weakness that is often overlooked, namely the internal audit function being positioned as a regular administrative function, rather than as a strategic function in governance, which tends to lose its independence and influence. This condition creates a paradox where organizations formally have an audit function, but do not gain real oversight value. This finding suggests that internal audit reform is not sufficient merely in the technical dimension of auditor competence, but must include institutional repositioning that ensures structural legitimacy and adequate access to information. In addition, the integration of audit analytics technology as a new modality in fraud detection is increasingly urgent, given the complexity of transactions and the volume of modern organizational data that far exceed the capacity of conventional auditing.

RQ2: The Effectiveness of Internal Control in Preventing and Detecting Fraud

Internal control functions as the first-line mechanism in fraud prevention by narrowing opportunities for deviations through access restrictions, procedure standardization, and layered verification in every operational activity. Hassan and Mahmud (2021) found a significant negative relationship between the effectiveness of internal control and the occurrence of fraud, a finding that confirms the basic premise that a strong control system directly suppresses the probability of deviations. Mensah et al. (2022) further detailed this mechanism by showing that segregation of duties, clear authorization procedures, and routine operational evaluations are the control elements most effective in reducing fraud risk.

However, equally important findings actually come from the side of system failure. Abdullahi and Mansor (2020) found that internal control systems fail to prevent fraud not because of weak design, but because monitoring is not carried out consistently and control evaluations are not conducted periodically. Muniroh et al. (2021) added that many organizations, especially in the public sector, still treat internal control merely as fulfillment of administrative requirements rather than as a living and dynamic risk management tool. It is the gap between the design of control and its implementation that creates structural loopholes exploited by fraudsters.

Findings by Kuntadi et al. (2023) as well as Nisak and Rochayatun (2023) in the national context provide an additional interesting dimension, namely that organizational ethical culture has a significant moderating role on the effectiveness of internal control. When employees have a strong internalization of the value of integrity, compliance with control procedures is intrinsic and not easily eroded by situational pressures. Conversely, organizations that rely only on formal controls without building a culture of integrity remain vulnerable to fraud committed by individuals who have the ability to manipulate the system. The implication is that effective internal control cannot be separated from efforts to build an organizational culture oriented towards integrity and accountability.

RQ3: Factors Causing Internal Audit and Internal Control Failures in Detecting Fraud

Understanding why internal audits and internal controls fail to detect fraud is just as important as understanding how both can work effectively. The literature consistently shows that supervisory failures are not a singular phenomenon, but the result of an accumulation of weaknesses in structural, competency, and organizational behavior dimensions. Endaya and Hanefah (2021) found that pressure from the audited party on auditors is the most significant factor weakening independence. This condition indicates that fraud often occurs precisely in environments where informal power can influence the integrity of the audit process.

Alzeban (2020) expands this perspective by identifying two dominant factors that weaken the effectiveness of internal audits, namely the limitations of auditor competence and the low support from top management. These two factors reinforce each other in creating conditions conducive to fraud: less competent auditors are unable to detect complex fraud schemes, while low management support leads to audit recommendations being ignored or not taken seriously. Kabuye et al. (2021) added a systemic dimension that organizations that do not integrate internal audit with risk management and internal control systems have a significantly higher failure rate in detecting fraud, because these three functions operate with partial information and fragmented perspectives.

From the perspective of the Fraud Diamond Theory, detection failure can also be explained through the perpetrator's capability factor. Albrecht et al. (2020) underline that modern fraud increasingly exploits the sophistication of information technology and weaknesses in digital monitoring, two areas where conventional auditors' competencies are often still lagging. Sari and Rahayu (2021) found in the national context that the weak follow-up on audit recommendations is the main cause of recurring fraud in the same cases, while Putri and Yulianto (2020) identified an organizational culture that is permissive of violations as a behavioral risk factor that systematically weakens the entire oversight mechanism. These findings collectively confirm that the failure to detect fraud is a multidimensional problem that cannot be solved merely by strengthening one aspect of the oversight system.

RQ4: The Relationship between Internal Audit and Internal Control in Creating an Effective Fraud Prevention System

Literature synthesis reveals that the relationship between internal audit and internal control in fraud prevention is synergistic and mutually reinforcing, not merely running in parallel without connection. Internal control functions as a control infrastructure embedded in operational processes, setting formal boundaries on organizational behavior and transactions. Meanwhile, internal audit serves as an evaluative mechanism that independently assesses whether that infrastructure truly operates as designed, identifies undetected gaps, and recommends improvements based on risk analysis. Christ et al. (2021) formulated this relationship precisely: internal audit does not merely check the existence of controls, but also tests the quality and adaptability of those controls to the continuously changing risk dynamics.

Kotb et al. (2020) found that the integration of internal audit, internal control, and risk management significantly improves the overall effectiveness of organizational oversight. Within the Three Lines of Defense framework, this integration creates a layered system where weaknesses in one line can be compensated for and corrected by other lines before developing into harmful fraud. Kabuye et al. (2021) reinforce this argument by showing that an integrated monitoring system can enhance an organization's ability to identify fraud risks proactively, rather than reactively after losses occur.

In the context of national research, Nisak and Rochayatun (2023) found that the relationship between internal audit and internal control becomes much more effective when grounded in a strong organizational ethical culture. These findings indicate that ethical culture functions as a contextual variable that catalyzes the effectiveness of both formal mechanisms. Kuntadi et al. (2023) added that a well-developed internal control allows internal audit to shift from merely focusing on administrative errors towards evaluating strategic risks and governance, a transition that reflects the overall maturity of the oversight function. The implication is that organizations wanting to build a truly effective fraud prevention system need to treat internal audit and internal controls not as two separate functions, but as two components within a single, integrated, adaptive, and value-based oversight ecosystem.

RQ5: Research Gaps Related to Internal Audit, Internal Control, and Fraud

Although the volume of literature on internal audit and fraud prevention has continued to grow over the past five years, the results of this SLR identify several significant research gaps that still require further scientific attention. The first and most fundamental gap is the tendency of studies to examine internal audit and internal control separately, whereas the effectiveness of fraud prevention actually stems from the interaction and integration of both in a synergistic manner. Kotb et al. (2020) noted that research examining the relationship between these two variables simultaneously and measuring the impact of their integration on fraud is still relatively limited, so the understanding of the actual synergy mechanism is still inadequate.

The second gap relates to the role of organizational culture as a variable that influences the effectiveness of the monitoring system. Endaya and Hanefah (2021) identified ethical culture and management support as significant determining factors; however, research that positions organizational culture as a moderating or mediating variable in the relationship between internal audit and fraud prevention is still very rare, especially in the context of the Indonesian public sector. This limitation becomes very crucial considering that the characteristics of bureaucratic culture in Indonesia have their own uniqueness, which is different from the Western organizational context that dominates international literature.

The third gap is methodological. The dominance of quantitative approaches in the literature reviewed, which generally focuses on testing formal relationships between variables through surveys and secondary data, has not been able to capture the dynamic complexity of fraud as a social phenomenon. Kabuye et al. (2021) emphasize that factors such as organizational pressure,

rationalization processes, and the dynamics of informal power that affect auditor independence cannot be adequately quantified through conventional quantitative approaches. In-depth qualitative research, longitudinal case studies, or mixed methods approaches that combine statistical analysis with the exploration of processes and contexts are still greatly needed to provide a more comprehensive understanding of fraud prevention mechanisms in practice. In addition, studies on the utilization of data analytics technology in internal audits as a response to the increasing complexity of digital fraud also remain an area that has not been widely explored in the national literature.

CONCLUSIONS AND RECOMMENDATIONS

A systematic review of twenty articles that have passed a rigorous selection process based on the PRISMA protocol resulted in several conclusions that are interconnected and relevant both theoretically and practically.

First, effective internal audits have been proven to make a real contribution to the prevention and detection of fraud, but this effectiveness is not automatic and depends on a number of structural prerequisites. Auditor independence, technical competence, support from top management, and an institutional position that allows direct reporting to the audit committee are the main determinants that consistently appear in the literature. The risk-based audit approach has proven to be superior compared to compliance-based auditing because it can identify anomaly patterns early on, before fraud develops into significant and difficult-to-recover losses.

Secondly, internal controls built on the five COSO components in an integrated manner are capable of forming a layered defense system that narrows the gaps for irregularities. However, literature findings clearly indicate that internal control failures in many cases are not caused by inadequate design, but rather by inconsistent implementation and weak ongoing monitoring. This suggests that organizational attention needs to be shifted from efforts to design a perfect control system on paper to efforts to ensure that the existing system is actually executed consistently at every operational level.

Third, the relationship between internal audit and internal control is synergistic. Internal control provides a control infrastructure that sets formal boundaries on operational behavior, while internal audit plays a role in evaluating and validating whether that infrastructure functions as intended. The integration of the two within the Three Lines of Defense framework, which involves operational management, risk management, and internal audit simultaneously, results in a supervisory system that is much more effective compared to when each function operates in isolation.

Fourth, contextual factors, particularly organizational ethical culture and top management commitment, have been shown to play a significant moderating role in the effectiveness of both formal mechanisms. Organizations that rely solely on procedural controls without instilling values of integrity internalized by all members of the organization will still be vulnerable to fraud, especially that committed by individuals with high capacity as explained by the Fraud Diamond Theory. This emphasizes that sustainable fraud prevention requires an

approach that is not only technical-procedural but also addresses the dimensions of organizational values and culture.

Fifth, this study identifies several research gaps that urgently need to be filled. Studies that simultaneously examine the interaction between internal audit, internal control, organizational culture, and fraud prevention are still very limited, especially in the context of Indonesian public bureaucracy. The dominance of quantitative approaches in the existing literature has also not been able to capture the dynamic complexity of fraud as a social phenomenon influenced by power relations, situational pressures, and individual rationalization. Therefore, future research needs to explore more mixed methods approaches, longitudinal case studies, as well as in-depth studies on the utilization of data analytics technology as a new modality of internal audit in the era of digital transformation.

Overall, this study emphasizes that an effective fraud prevention system cannot be built through a single mechanism, but rather requires a serious integration between competent and independent internal audits, consistently implemented internal controls, and an organizational culture oriented toward integrity and accountability. These three elements are not options that can be implemented separately, but rather a unified supervisory ecosystem that supports each other and can only deliver optimal results when executed in an integrated manner across all levels of the organization.

FURTHER STUDY

This research still has limitations, so further research is needed on the topic of Systematic Literature Review: The Role of Internal Audit and Internal Control in the Prevention and Detection of Fraud in order to improve this study and enhance the knowledge of the author and research.

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