

ABSTRACT

This study highlights the performance challenges faced by the Cirebon District Inspectorate, which has not been optimal in detecting fraud, often identified by the BPK as the external auditor. It also addresses the weak oversight and public satisfaction index. The high level of corruption in Indonesia and various forms of fraud provide an important backdrop, with a focus on individual morality, the whistleblowing system, and internal controls as preventive measures. Individual morality serves as the foundation for ethical behavior, the whistleblowing system encourages transparency without retaliation, and internal controls play a crucial role in reducing the likelihood of fraud. This study aims to analyze the impact of individual morality, the whistleblowing system, and internal controls, both separately (partially) and collectively (Simultaneously), in preventing fraud at the Cirebon District Inspectorate.

The research adopts an explanatory research method with a deductive quantitative approach to assess the effect of individual morality, the whistleblowing system, and internal controls on fraud prevention at the Cirebon District Inspectorate in 2024. The entire staff of the Cirebon District Inspectorate, totaling 86 employees, serves as both the population and sample for this study. Data were collected through the distribution of a questionnaire that had been previously tested for validity and reliability. The collected data were then analyzed using SPSS software, employing multiple linear regression techniques, and tested using F and T tests for more accurate results.

The findings of this study indicate that internal control does not significantly affect fraud prevention. However, the whistleblowing system has a positive and significant impact on preventing fraud. Additionally, individual morality contributes positively and significantly to fraud prevention efforts. Overall, these three factors, when considered together, have a significant impact on fraud prevention at the Cirebon District Inspectorate.

This study aims to deepen the understanding of the factors influencing fraud prevention at the Cirebon District Inspectorate, particularly through the roles of individual morality, the whistleblowing system, and internal controls. It is hoped that the results of this study can provide constructive input for improving the violation reporting system and strengthening internal oversight, thus making fraud detection more effective. The findings are expected to serve as a reference in formulating better policies for fraud prevention and enhancing integrity and transparency in the public sector.

Keywords: *fraud prevention, individual morality, Whistleblowing system, internal control*