



The Role of Internal Auditors in Fraud Prevention: A Systematic Literature Review (SLR)

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Abstract: *This study aims to systematically examine the role of internal auditors in fraud prevention using a Systematic Literature Review (SLR) approach. Fraud poses a serious threat to organizational sustainability, making the role of internal auditors crucial in detecting and preventing fraudulent activities. This study reviewed five relevant articles published between 2020 and 2024, focusing on the contribution of internal auditors to the effectiveness of internal controls, early detection of anomalies, development of whistleblowing systems, and anti-fraud education. The findings reveal that internal auditors play a strategic role in fostering an organizational culture of integrity and transparency and narrowing the opportunities for fraud. However, the effectiveness of this role is influenced by factors such as auditor independence, management support, professional competence, and adequate resource allocation. Key challenges identified include managerial pressure and resource limitations. This study recommends collective organizational support to strengthen the internal audit function and create a sustainable fraud prevention system. The results are expected to provide theoretical and practical insights for enhancing the role of internal auditors in safeguarding organizational integrity.*

Keywords: *Fraud prevention; Internal auditor; Internal control, Systematic literature review*

1. Introduction

In the increasingly complex and dynamic modern business environment, fraud has become a significant threat to organizational sustainability (Rahman et al., 2024). As organizations expand their operations and adopt sophisticated systems, they become more vulnerable to financial misconduct (Stich, 2015). The Association of Certified Fraud Examiners estimates that global organizations lose approximately 5% of their annual revenues to fraud (ACFE, 2022). Such alarming figures demonstrate that fraud is not just a financial issue but also a critical concern for corporate governance and operational integrity (Mousavi et al., 2022). Fraud has far-reaching impacts beyond monetary losses, including diminished reputation, legal consequences, and stakeholder distrust (Umoh & Ofurum, 2024). This necessitates the development of comprehensive fraud prevention strategies integrated across all levels of the organization (Oyedotun et al., 2023). Internal auditors are key in addressing these risks and protecting organizational assets (ACFE, 2022). They are positioned to identify vulnerabilities, recommend improvements, and ensure compliance with internal policies (Umoh & Ofurum, 2024). Their role in establishing strong control environments is vital to fraud prevention (Rahman et al., 2024). Consequently, internal auditing must be understood as a procedural function and a strategic pillar. Fraud prevention is most effective when internal auditors operate with independence, competence, and organizational support (Oyedotun et al., 2023).

Internal auditors play a central role in ensuring organizational accountability and minimizing fraud risk (IIA, 2022). According to the International Professional Practices Framework (IPPF) issued by the Institute of Internal Auditors, auditors are expected to provide independent assurance that adds value and improves organizational operations (IIA, 2022). Their tasks include evaluating internal controls, risk management, and governance processes directly linked to fraud mitigation. Through systematic audits, internal auditors can identify fraud-prone areas and recommend targeted interventions (Abdullatif & Al-Rahahleh, 2020). Their position enables them to collaborate with management while maintaining objectivity. Beyond detection, they promote ethical conduct, encourage transparency, and support whistleblowing mechanisms (Okafor et al., 2020). These activities contribute to a proactive culture that discourages misconduct before it occurs (IIA, 2022). Auditors are no longer limited to post-incident reviews but actively participate in risk assessment and fraud deterrence (Abdullatif & Al-Rahahleh, 2020). Therefore, their influence extends from compliance monitoring to strategic decision-making. This transformation requires strong professional standards, continuous education, and institutional recognition (IIA, 2022). When aligned with organizational goals, internal auditing becomes an indispensable tool in the fight against fraud (Okafor et al., 2020).

Previous research indicates that internal audit effectiveness in fraud prevention depends on various supporting factors (Arena & Azzone, 2009). These include auditor independence, technical expertise, management support, and strong internal controls (Mihret & Yismaw, 2007). When these elements are integrated, internal auditors can identify anomalies early and prevent fraudulent activities before escalation (Albrecht et al., 2019). Whistleblowing systems also serve as complementary tools, enabling organizations to detect fraud through anonymous reporting (Hogenbirk & Dun, 2021). Previous studies found that combining early detection mechanisms with structured audit processes improves fraud detection rates significantly (Safitri et al., 2024). Other research confirms that fraud deterrence is more effective when supported by risk-based auditing (Mahendra & Soedibyo, 2023). Despite these advances, many organizations still struggle to empower internal auditors with sufficient resources and autonomy (Mihret & Yismaw, 2007). Budgetary constraints and organizational politics often limit audit coverage and effectiveness (Arena & Azzone, 2009). Therefore, understanding the interdependence between audit quality and fraud prevention outcomes remains essential (Albrecht et al., 2019). A literature review approach is needed to identify consistent findings and unresolved challenges (Tugiman & Suharyati, 2021). This study applies a systematic literature review (SLR) to explore these issues comprehensively (Safitri et al., 2024).

The internal audit functions can improve the effectiveness of internal controls by over 20% (Sukandani, Aini, et al., 2024). The ability to detect financial anomalies in real time significantly reduces fraud opportunities (Oluwatosin et al., 2024). However, internal auditors often face unclear reporting lines and overlapping responsibilities with operational departments (Arena & Azzone, 2009). Lack of autonomy remains a recurring challenge, especially in organizations with weak governance structures (Mihret & Yismaw, 2007). Moreover, limited training and outdated audit tools restrict their ability to perform advanced

fraud detection tasks (Albrecht et al., 2019). This condition worsens when internal auditors are not granted access to sensitive financial data (Okafor et al., 2020). To overcome these barriers, structural reforms and greater management commitment are necessary (Oluwatosin et al., 2024). Such improvements ensure that the internal audit function operates as a value-adding unit, rather than a formality (Sukandani, Aini, et al., 2024). A well-supported audit function can adapt to complex fraud schemes (Mahendra & Soedibyo, 2023). Thus, this study addresses how internal auditors can effectively navigate such barriers through evidence-based strategies (Safitri et al., 2024). It also highlights opportunities for organizations to optimize audit performance in fraud mitigation (Tugiman & Suharyati, 2021).

The success of fraud prevention strategies also depends on the competence and experience of internal auditors (Deswanto, 2020). Highly skilled auditors can assess risk indicators, examine financial irregularities, and design effective mitigation strategies (Tümmeler & Quick, 2025). Education, professional certification, and exposure to diverse industries improve auditors' judgment and objectivity (Deswanto, 2020). Tümmeler & Quick (2025) revealed that experienced internal auditors demonstrate greater confidence in identifying potential fraud schemes (Tümmeler & Quick, 2025). However, professional growth is often hindered by inadequate development programs and training budgets (Bristol-Alagbariya et al., 2024). Organizations must recognize that continuous learning is crucial in the evolving fraud landscape (Oluwatosin et al., 2024). Investment in human capital and audit innovation must be prioritized (Mihret & Yismaw, 2007). Moreover, internal audit departments must stay updated with emerging fraud tactics, especially those involving cybercrime (Albrecht et al., 2019). Auditor effectiveness is maximized with management trust and organizational support (Arena & Azzone, 2009). Thus, fostering a learning culture and encouraging certification programs are essential (Bristol-Alagbariya et al., 2024). Without skilled and competent personnel, the internal audit's role in fraud prevention cannot be fully realized (Safitri et al., 2024).

Organizational culture and the use of technology are equally important in supporting the role of internal auditors in fraud prevention. An ethical work culture fosters integrity, while technology facilitates real-time monitoring and reporting. Murphy & Free's (2016) research shows a strong ethical climate correlates with fewer fraud incidents. Moreover, internal control mechanisms work best when aligned with digital auditing tools (Anthony & Manurung, 2023). Effective whistleblowing systems also enhance internal auditor efficiency by encouraging early reporting (Utami et al., 2019). Meanwhile, automation in audit procedures reduces human error and enhances objectivity. Organizations must also combat cultural resistance to reporting fraud, especially in hierarchical settings (Bristol-Alagbariya et al., 2024). Leadership commitment is vital in promoting transparency and accountability (Mihret & Yismaw, 2007). When internal auditors back an ethical culture and advanced tools, their performance improves significantly (Albrecht et al., 2019). These components, when integrated, create a fraud-resistant organizational ecosystem (Safitri et al., 2024). Hence, this study considers ethical and technological enablers as core elements in fraud prevention frameworks (Tugiman & Suharyati, 2021).

Several prior studies have explored the role of internal auditors in fraud prevention, yet there are notable gaps that this study aims to address. For example, research by [Ekasari et al \(2024\)](#) and [Hendri & Sari \(2023\)](#) focused primarily on the effectiveness of internal control systems in supporting fraud prevention. However, it did not comprehensively examine how internal auditors' competence, independence, and management support interact to enhance fraud detection and prevention efforts. Additionally, studies such as [Melinda et al \(2022\)](#) highlighted the importance of management support. However, they did not investigate how organizational culture and whistleblowing systems mediate the relationship between internal auditors and fraud prevention outcomes. While [Sukandani, Aini, et al \(2024\)](#) and [Hikmah & Wondabio \(2023\)](#) provided empirical evidence on internal auditors' contributions to early fraud detection, their research often focused on specific sectors or case studies, limiting the generalizability of their findings across industries. Furthermore, several studies primarily utilized quantitative approaches, lacking in-depth qualitative insights into internal auditors' challenges, such as resource constraints, role ambiguity, and management pressure, which are critical in real-world fraud prevention practices. Moreover, the majority of previous research has not systematically mapped the theoretical frameworks (e.g., Fraud Triangle, Agency Theory) and variables (e.g., whistleblowing systems, audit competence, organizational support) most frequently used in the literature on this topic ([Safitri et al., 2024](#)). There is also limited discussion on emerging issues such as integrating technology (e.g., data analytics, AI tools) in enhancing internal auditors' effectiveness in fraud detection ([Anthony & Manurung, 2023](#)). Therefore, this study addresses these gaps by conducting a Systematic Literature Review (SLR) that synthesizes empirical findings and maps the theoretical frameworks, variables, and dimensions commonly used in existing research. Doing so aims to provide a comprehensive understanding of internal auditors' strategic role in fraud prevention, their challenges, and the opportunities for future research to strengthen anti-fraud systems in organizations ([Bristol-Alagbariya et al., 2024](#)).

This *Systematic Literature Review* (SLR) aims to develop a theoretical and empirical framework based on the latest evidence related to the role of internal audit in fraud prevention. This objective is expected to enrich the academic literature by clarifying the relationship between internal audit effectiveness and fraud mitigation efforts. In addition, the results of this study are also expected to provide practical guidance for organizations in optimizing the internal audit function, both in terms of structure, resources, and strategies used. Thus, this research has an academic contribution and highly practical relevance in strengthening the internal control system and corporate governance. Based on that, this study addresses several core research questions: "What is the role of internal auditors in preventing fraud in organizations, and the factors that support and hinder the effectiveness of this role?".

Based on the findings of this *Systematic Literature Review*, the most widely used theoretical frameworks in studies on the role of internal auditors in fraud prevention are Agency Theory and the Fraud Triangle Theory ([Syafitri & Syafdinal, 2023](#)). Agency Theory, developed by [Jensen & Meckling \(1976\)](#) and later refined by [Shleifer & Vishny \(1997\)](#), explains the importance of internal audit as a governance mechanism to reduce agency

problems between managers and owners. Meanwhile, the Fraud Triangle Theory, introduced by [Cressey \(1953\)](#), identifies three elements that drive fraud: pressure, opportunity, and rationalization, where internal auditors play a key role in minimizing opportunities and rationalizations through strong internal controls and ethical culture. Regarding commonly studied variables, the literature frequently focuses on internal audit effectiveness, fraud prevention, internal control systems, auditor independence and competence, whistleblowing mechanisms, and management support ([Syafitri & Syafdinal, 2023](#)). These variables consistently assess how well internal auditors contribute to detecting and preventing fraudulent behavior ([Syafitri & Syafdinal, 2023](#)). However, several research gaps and future opportunities remain ([Aryanti et al., 2024](#)). First, a study is limited to government or public sector contexts, with relatively little exploration of private sector dynamics or cross-national comparisons ([Aryanti et al., 2024](#)). Second, while digital transformation reshapes the audit landscape, limited studies examine integrating emerging technologies such as data analytics, AI, and forensic tools in fraud prevention ([Claudiasuti, 2023](#)). Third, there is a need to develop more comprehensive models for measuring internal audit effectiveness, particularly regarding fraud risk reduction ([Farochi & Nugroho, 2022](#)). Fourth, organizational cultural and ethical factors, such as openness, trust, and resistance to fraud reporting, remain underexplored ([Putri & Saud, 2021](#)). These gaps represent significant opportunities to enrich theory and practice in the study of internal audit's strategic role in organizational fraud prevention ([Syafitri & Syafdinal, 2023](#)).

2. Literature Review

2.1. Supporting Theories

a. Agency Theory

Agency theory was initially developed by [Jensen & Meckling \(1976\)](#) To explain the relationship between principals (capital owners) and agents (managers), which has the potential to cause conflicts of interest. However, in the Indonesian context, agency theory is more often associated with the views of [Shleifer & Vishny \(1997\)](#), who emphasize that conflicts of interest between shareholders and managers are more influenced by factors such as corporate control, ownership structure, and corporate governance mechanisms. In this case, the internal auditor serves as an important oversight mechanism to reduce the risk of opportunistic behavior from managers contrary to shareholders' interests. Agency Theory was developed by [Shleifer & Vishny \(1997\)](#) Underlying the importance of internal audits in reducing agency costs, increasing transparency, and improving overall organizational effectiveness is very relevant to the conditions of companies in Indonesia ([Budiarto & Nugraha, 2024](#)).

b. Fraud Triangle Theory

According to [Cressey \(1953\)](#), fraud occurs when three main factors are present simultaneously: first, pressure, which creates an impetus for individuals to commit fraudulent acts; second, opportunity, which includes weaknesses in internal control that allow fraud to occur; and third, rationalization, which is the personal justification given by individuals for these unethical actions. In this case, internal auditors play a role in narrowing

fraud opportunities by strengthening the internal control system, reducing rationalization by instilling a culture of integrity throughout the organization, and assisting the organization in understanding and mitigating pressure factors that can influence employees.

2.2. Definition of Fraud

Fraud as a phenomenon is best understood through the lens of the Fraud Triangle Theory developed by [Cressey \(1953\)](#), which posits that fraud arises when three conditions, pressure, opportunity, and rationalization, coexist within an organizational context. Pressure refers to external or internal motivations, such as financial stress or unrealistic performance targets. Opportunity stems from weaknesses in internal controls that allow unethical acts to go undetected. Rationalization involves the perpetrator's internal justification for fraud, such as believing the act is harmless or deserved. This theory has become a foundational framework in fraud research and prevention strategies, emphasizing the importance of a strong ethical culture, robust control systems, and supportive whistleblowing mechanisms to reduce the conditions conducive to fraud ([Widjaya et al., 2022](#)).

Fraud is a fundamental concept in accounting, corporate governance, and risk management, and is often framed within the Fraud Triangle Theory proposed by [Cressey \(1953\)](#). This theory explains that fraud occurs when three elements intersect within an organizational context: pressure, opportunity, and rationalization. The Association of Certified Fraud Examiners defines fraud as a deliberate and unauthorized act intended to benefit an individual or group at the expense of others ([ACFE, 2022](#)). Fraud can manifest in various forms, including asset misappropriation, corruption, and fraudulent financial reporting. It is characterized by intentionality, concealment, violations of legal or organizational norms, and potential or actual losses. Fraud is a legal concern and reflects more profound moral and cultural weaknesses within organizations. [ACFE \(2022\)](#) emphasizes that 42% of fraud cases are discovered through whistleblowing, underscoring the need for effective internal control and reporting mechanisms. Empirical research supports this. [Julia et al \(2022\)](#) found that internal control systems and individual morality significantly influence the incidence of fraud in regional government environments. Similarly, [Riyani et al \(2024\)](#) revealed that ethical leadership and audit quality are significant deterrents to fraud in public institutions. Therefore, theoretical and empirical perspectives affirm that understanding and preventing fraud requires a comprehensive approach that integrates personal ethics, organizational systems, and a strong culture of accountability.

Internal audit is a critical component of modern organizational governance, functioning as an independent and objective assurance activity designed to add value and improve an organization's operations. According to the Institute of Internal Auditors ([IIA, 2022](#)), internal audit helps organizations accomplish their objectives by evaluating and improving the effectiveness of risk management, control, and governance processes. Internal auditors act as watchdogs, ensuring organizational activities align with applicable regulations, internal policies, and ethical standards. They play an essential role in identifying potential risks, evaluating the adequacy of internal controls, and providing strategic recommendations to prevent fraud. In line with these responsibilities, internal auditors also

serve as agents of change by helping to promote transparency, accountability, and a culture of integrity. Research by [Anggara & Ariani \(2025\)](#) shows that the effectiveness of internal audit significantly affects fraud detection capabilities in local government institutions. Similarly, [Rajafi et al \(2024\)](#) found that internal audit quality, when supported by management commitment, has a positive impact on minimizing financial statement fraud in public sector entities. Furthermore, [Putra et al \(2021\)](#) emphasized that internal auditor independence and audit follow-up are crucial in reducing opportunities for corruption and collusion within state-owned enterprises. These findings confirm that the presence and performance of internal auditors are indispensable to establishing a robust fraud prevention framework across both private and public sectors.

2.3. Definition of Internal Audit and Internal Auditor

Internal audit is fundamental to modern organizational governance and internal control systems. According to the Institute of Internal Auditors, internal audit is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations ([IIA, 2022](#)). It helps organizations achieve their objectives by systematically evaluating and improving the effectiveness of risk management, control, and governance processes. The internal auditor is an agent who ensures that organizational activities follow applicable policies, laws, and ethical standards. Internal auditors also serve as the "eyes and ears" of the audit committee and top management in maintaining accountability and transparency across business processes ([Lestari & Bernawati, 2020](#)).

In carrying out these duties, internal auditors must possess specific qualifications, including professional competence, technical auditing knowledge, integrity, and independence from operational influence. Their work includes assessing the adequacy of internal control systems, reviewing compliance with laws and policies, and providing recommendations to reduce risks ([Kristanti et al., 2023](#)). With the increasing complexity of fraud schemes, especially those involving technology such as cyber fraud and digital manipulation, the role of internal auditors has expanded to include areas such as forensic audit, IT audit, and cybersecurity risk assessments. This development shows the strategic importance of internal auditors as compliance monitors and change agents who drive governance improvements ([Alya & Tuti, 2024](#)).

The effectiveness of the internal audit function is closely tied to the strength of internal control systems, which auditors are responsible for evaluating and improving. Empirical evidence supports this relationship. A study by [Agustine & Susilowati \(2022\)](#) demonstrated that adequate internal controls significantly reduced the risk of fraud in local government financial management. Based on quantitative analysis using multiple linear regression, their findings confirmed a strong positive correlation between internal control quality and fraud prevention efforts. Further supporting evidence is provided by [Muhammad et al \(2025\)](#) in a qualitative study involving auditors from the North Sumatra Provincial Inspectorate. Their research demonstrated that internal auditors significantly prevent financial fraud through strategic supervision, audit reporting, and performance recommendations. However, they found that weak internal control implementation, low follow-up on audit recommendations

(only 30% of targets achieved), and limited human resources significantly hinder fraud detection efforts. The study concluded that effective fraud prevention in public institutions requires active internal auditors and a strong commitment to internal control systems at the organizational level. This underscores the notion that the audit function cannot operate effectively in isolation, but must be embedded within a supportive and robust control environment.

Wahyuni & Hayati (2022) analyzed how implementing good corporate governance (GCG), internal control systems, and whistleblowing mechanisms contribute to fraud prevention in Islamic banking. Their study employed secondary data from the annual reports of 14 Sharia banks registered with the Financial Services Authority (OJK) from 2018 to 2020. The results showed that good corporate governance significantly reduces fraud, while internal control and whistleblowing systems had no significant individual effect. However, when combined, these mechanisms simultaneously influenced fraud prevention. This reinforces that internal auditors and governance structures must identify risks and ensure corrective actions are systematically monitored and executed within a comprehensive anti-fraud framework. Overall, the role of internal auditors is inseparable from the organizational effort to build a strong and adaptive internal control structure. Their evaluations directly affect the organization's ability to prevent fraud, ensure regulatory compliance, and maintain operational efficiency. Supported by empirical findings, it is evident that the internal audit function plays a critical role in maintaining organizational integrity and must be empowered through clear reporting structures, adequate resources, and continuous professional development.

2.4. Fraud Prevention

Fraud prevention is a systematic effort to eliminate the factors that allow fraud to occur, namely pressure, opportunity, and rationalization - as described in the Fraud Triangle theory (Cressey, 1953). This effort includes various strategies, such as implementing anti-fraud policies, developing strict internal control systems, implementing anti-fraud education programs, and cultivating an ethical culture throughout the organization. These strategies are reactive and proactive in creating a transparent and accountable work environment. In addition, the involvement of all elements of the organization, from top management to operational employees, is necessary to ensure effective implementation of prevention. Without this collective commitment, various anti-fraud programs risk becoming symbolic without any real impact in reducing fraud rates (Adi et al., 2023).

According to Wells (2014), the effectiveness of *fraud prevention* strategies is much higher than relying solely on fraud *detection*. Prevention reduces potential financial losses and builds a positive image of the company as an ethical and regulatory-compliant entity. Some preventive measures that have proven effective include systematic *segregation of duties*, routine reconciliation of financial accounts, consistent enforcement of discipline against policy violations, and development of anonymous reporting channels such as *whistleblower systems* (Haryanto & Ardillah, 2022). Implementing these steps creates a more robust internal control system and can reduce opportunities for fraud early on. A study

by [Hendri & Sari \(2023\)](#) showed that organizations implementing a comprehensive fraud prevention system tend to have lower fraud incidence rates, a stronger culture of openness, and higher employee productivity.

2.5. Internal Auditor's Role in Fraud Prevention

Internal auditors have a central role in building and overseeing fraud prevention systems. One of their strategic functions is to evaluate the internal control system. Through this assessment, internal auditors can identify weaknesses in controls, assess the effectiveness of existing procedures, and provide recommendations for improvements to minimize the risk of fraud ([Usman, 2024](#)). Periodic evaluations are important to ensure that the control system remains adaptive to changes in the internal and external environment ([Sukandani, Marta, et al., 2024](#)). In addition, internal auditors are also responsible for the early detection of financial anomalies through routine audits and forensic audits. Early detection of abnormal transactions is critical to prevent the impact of financial losses and damage to the company's reputation ([Agustine & Susilowati, 2022](#)).

Furthermore, internal auditors also play an important role in building an anti-fraud culture within the organization. They provide education and training to employees on the signs of fraud and the importance of work ethics, thus creating a collective awareness in dealing with fraud risks at the operational level ([Hikmah & Wondabio, 2023](#)). In addition, developing and managing a whistleblowing system is also part of their responsibility. Internal auditors help create a work environment that supports openness and courage to report fraud by providing a safe and anonymous reporting channel. Empirical research shows that companies with a strong internal audit record record up to 50% lower fraud incidents than those without an internal audit function ([Sukandani, Aini, et al., 2024](#)).

Furthermore, internal auditors also play an important role in building an anti-fraud culture within the organization. They provide education and training to employees on the signs of fraud and the importance of work ethics, thus creating a collective awareness in dealing with fraud risks at the operational level. One critical aspect of this role is developing and managing an effective whistleblowing system. A whistleblowing system offers employees a secure, confidential, and anonymous channel to report suspected fraudulent activities without fear of retaliation. This mechanism facilitates early fraud detection and promotes organizational transparency and accountability ([Sari, 2024](#)).

Empirical studies confirm that organizations with well-established whistleblowing systems experience significantly lower incidences of fraud, as employees are more empowered to report unethical behavior ([Ningsih et al., 2023](#)). For example, [Pramudyastuti et al \(2021\)](#) report that companies implementing comprehensive whistleblowing policies observed a reduction of up to 40% in fraud cases compared to those lacking such mechanisms. Furthermore, whistleblowing systems contribute to a positive organizational culture by reinforcing ethical norms and deterring potential fraudsters. By managing and promoting these systems, internal auditors create an environment where integrity is prioritized and fraud risks are collectively mitigated. Empirical evidence also supports that whistleblowing systems are more effective when combined with strong internal audit

functions, resulting in greater fraud prevention. This synergistic approach ensures that fraud is detected early and discouraged through a robust organizational framework (Baihaqie & Sofie, 2023).

3. Method

This research uses the Systematic Literature Review (SLR) approach to examine internal auditors' roles in fraud prevention comprehensively. The SLR method allows the synthesis of findings from various previous studies in a systematic, structured, and transparent manner, resulting in stronger and more reliable conclusions. The SLR process is carried out through the following stages (Cabrera & Cabrera, 2023):

a) Identification of Research Questions

The main questions to be answered in this SLR are: "What is the role of internal auditors in preventing fraud in organizations, and the factors that support and hinder the effectiveness of this role?". These questions are addressed during the Data Selection and Synthesis Process (Step 4), where relevant literature is analyzed to extract answers to each research question systematically.

b) Literature Search Strategy

Literature was searched using keyword combinations such as: "internal auditor", "fraud prevention", "internal audit effectiveness", "whistleblowing system", "fraud detection". The central databases used in the article search included Google Scholar and relevant journals referenced in the bibliography.

c) Inclusion and Exclusion Criteria

- 1) Inclusion Criteria: Articles published between 2020 and 2024; Articles in Indonesian and English; The primary focus discusses the role of internal auditors in fraud prevention; Articles are empirical studies, reviews, or research reports.
- 2) Exclusion Criteria: Articles that only discuss fraud in general without a direct connection with internal auditors; Articles that are not peer-reviewed; Duplicate or unavailable articles in full text.

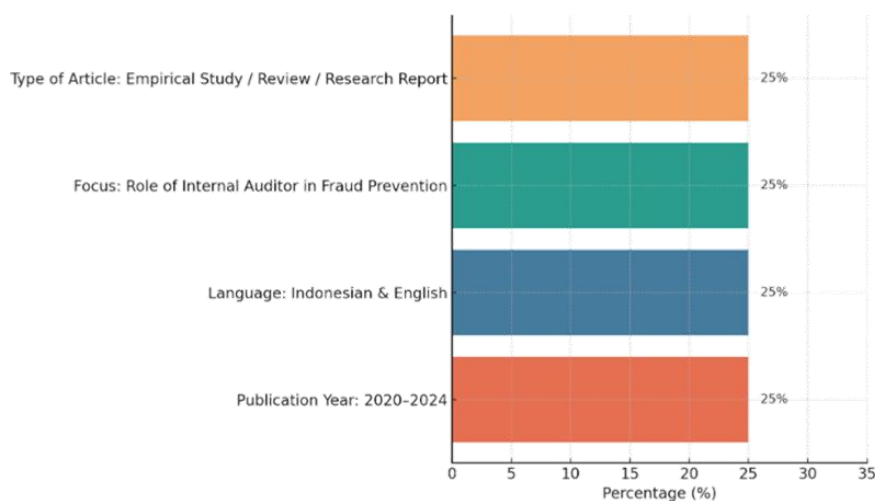


Figure 1 . Inclusion Criteria

- d) **Data Selection and Synthesis Process**
 The article selection and data synthesis followed these stages: Stage 1) Screening of titles and abstracts to assess alignment with research questions (RQ1 and RQ2). Stage 2: Full-text review to determine inclusion eligibility. Stage 3: Extraction of key data, including: Research objectives and methods; Findings related to the internal auditors' roles in fraud prevention (RQ1); Supporting and inhibiting factors (RQ2); Identified strategies and best practices
- e) **Synthesis Technique:** Each included study was critically evaluated using the following criteria: clarity and relevance of research objectives, appropriateness of methodology, strength and validity of evidence, relevance to the SLR topic (fraud prevention by internal auditors), only studies meeting a minimum quality threshold were included in the final analysis.
- f) **Study Quality Assessment**
 The quality of the selected articles was evaluated based on the criteria: Clarity of research objectives; Method suitability; Strength of evidence and analysis; Relevance to SLR topics.

Table 1. SLR Procedure

Step	Description
Start	The beginning of the SLR research process
Identification of Research Questions	Develop problem formulation and SLR objectives.
Literature Search Strategy	Define keywords and search the database.
Title and Abstract Screening	Assess the relevance of the article based on the title and abstract.
Full Text Evaluation	Read the entire article to assess suitability for the study.
Selection Based on Inclusion and Exclusion Criteria	Select articles that meet the inclusion and exclusion requirements.
Study Quality Assessment	Assess the quality of the selected study methodology and results.
Data Synthesis	Combining research results into a unified conclusion
Review Results	Prepare a final report based on the results of the literature synthesis.
Finish	The end of the SLR research process

4. Result

The findings of this study underscore the strategic and multifaceted role of internal auditors in fraud prevention within organizations (Suri & Putra, 2023). Internal auditors serve as compliance monitors and proactive agents in identifying fraud risks through early anomaly detection, evaluation of internal controls, and development of anti-fraud strategies (Castellani & Nuralisa, 2022). They are instrumental in conducting risk-based audits, investigating financial irregularities, and recommending improvements to mitigate vulnerabilities in organizational systems (Haryanto & Ardillah, 2023). In addition, internal auditors play an educational role by raising awareness about ethical practices and fraud indicators through employee training. These efforts shape a culture of integrity and transparency, significantly reducing the opportunities for fraudulent acts (Fathoni et al., 2022).

One of the key contributions of internal auditors lies in their management and promotion of whistleblowing systems (Ulimsyah, 2023). These systems provide employees with secure and anonymous channels to report suspicious behavior, thus facilitating early fraud detection and reinforcing organizational accountability (Aprillia & Sulfitri, 2023). Several studies in this review confirm that organizations with active and independent internal audit functions and effective whistleblowing mechanisms experience significantly fewer instances of fraud. This shows that the role of internal auditors extends beyond reactive responses and includes the creation of preventive infrastructures that enhance ethical governance. Their involvement in embedding values of openness and accountability makes them vital actors in building fraud-resistant organizations (Kurnia et al., 2023).

However, the effectiveness of internal auditors in executing this preventive role is contingent upon several supporting and hindering factors (Castellani & Nuralisa, 2022). Among the most influential enablers are auditor independence, professional competence, sufficient budget allocation, and consistent top management support (Aprillia & Sulfitri, 2023). When these elements are present, internal auditors are better equipped to carry out their duties without bias or constraint (Haryanto & Ardillah, 2023). The presence of a supportive organizational culture and the integration of technology—such as digital auditing tools and data analytics—also enhance audit effectiveness (Phua et al., 2010). These factors empower internal auditors to conduct in-depth assessments and deliver timely, data-driven insights that can prevent fraud before it escalates (Nolle et al., 2018).

On the contrary, several challenges inhibit the full realization of internal auditors' potential in fraud prevention (Suri & Putra, 2023). Organizational politics, inadequate staffing, lack of training, and unclear reporting structures often limit the reach and impact of internal audits (Castellani & Nuralisa, 2022). Internal auditors sometimes face pressure from senior management, compromising their objectivity and ability to report fraudulent activities. Cultural resistance to fraud reporting and insufficient access to sensitive information further weaken their effectiveness (Rustiarini & Merawati, 2024). As the reviewed literature highlights, a systemic commitment across all organizational levels is required to strengthen the internal audit function (Fathoni et al., 2022). Only through coordinated efforts can internal auditors serve as the cornerstone of sustainable fraud prevention frameworks (Berendt & Schiffner, 2021).

Based on the search results using the *Google Scholar database*, five published articles were found that were considered appropriate to the research discussed. These articles include studies by Hendri & Sari (2023), Ekasari et al. (2024), Sukandani, Aini, et al. (2024), Melinda et al. (2022), and Hikmah & Wondabio (2023). Each of these studies contributed empirical and theoretical insights into the role of internal auditors in fraud prevention and the factors influencing their effectiveness (Table 2, see appendix). Based on the results of the *Systematic Literature Review* conducted on thirteen inclusion articles, it appears that the role of internal auditors in fraud prevention is not only a formality, but a strategic element in maintaining the integrity and sustainability of the organization. Internal auditors function as the first line of defense in detecting transaction anomalies and assessing the effectiveness of existing internal controls. Although not part of the five core inclusion articles, other

research shows that the transparency and accountability of financial statements can increase significantly with an active internal audit, so that the opportunity for fraud can be suppressed early before it develops into a significant problem (Adyaksana et al., 2024).

In addition, the effectiveness of internal audit in preventing fraud is highly dependent on the strength of the internal control system built by the company. The study proves that companies with structured internal controls can reduce the risk of fraud compared to companies that ignore the control system. Internal auditors in this case play an important role in evaluating and strengthening the design of internal controls to close opportunities for irregularities. Meanwhile, the importance of the early detection function is also emphasized by Sukandani, Marta, et al. (2024), who revealed that companies that strengthen the internal audit function experience an increase in the effectiveness of internal control by 23%. This shows a direct relationship between the effectiveness of internal audit and decreased fraud cases in the organization. Internal auditors conduct systematic evaluations of fraud-prone areas and provide recommendations for continuous improvement.

However, discussions from various literatures also show the challenges faced by internal auditors in carrying out their fraud prevention role. Melinda et al (2022) noted that pressure from management, limited resources, and lack of support for an organizational culture that supports transparency are obstacles that cannot be ignored. These challenges can reduce the effectiveness of internal auditors in identifying and reporting indications of fraud. This condition is exacerbated when internal auditors do not have complete autonomy in carrying out their duties or are bound to a reporting structure that is not independent. The study by Hikmah & Wandabio (2023) emphasizes the importance of anti-fraud education to all employees. Internal auditors are tasked with conducting examinations and building organizational awareness of fraud risks through training and socialization programs. This education aims to minimize fraud rationalization among employees, as described in the Fraud Triangle theory, and strengthen an integrity-based organizational culture.

Overall, findings from the reviewed literature demonstrate that the role of internal auditors in fraud prevention is pivotal across multiple strategic dimensions. These include early fraud detection, enhancement of internal control systems, investigation of financial irregularities, developing whistleblowing mechanisms, and fostering anti-fraud awareness throughout the organization. Empirical studies emphasize that internal auditors are not merely administrative reviewers but play a transformative role in cultivating a culture of integrity, transparency, and accountability within institutions. For instance, (Ikhsan et al., 2024) found that internal auditors had a significant positive effect on fraud prevention within cooperatives, highlighting their strategic influence in risk mitigation efforts.

Several studies confirm that early detection of fraudulent indicators significantly improves systematic risk assessments and identifies anomalies in financial records and operational processes. Aisyah Nur (2023) showed that auditing internal activities in Makassar's regional government significantly helped prevent fraud by identifying weaknesses in compliance and reporting. Strengthening internal controls, such as through

regular evaluations and testing compliance mechanisms, also limits the opportunity for fraudulent acts by minimizing system vulnerabilities.

Moreover, literature consistently highlights the importance of whistleblowing systems as a key component of fraud prevention strategies. Internal auditors are often involved in designing or supervising these systems, which provide secure, anonymous channels for employees to report suspicious activities. [Hernadianto et al \(2020\)](#) emphasized that strong internal audit oversight in village fund management effectively supports fraud detection and encourages whistleblowing behavior in rural finance settings. In addition, educational programs and anti-fraud training initiatives are widely cited as practical tools for increasing awareness and ethical responsibility. These initiatives, typically led or supported by internal auditors, embed a deeper understanding of fraud risks and ethical behavior across all organizational levels, thereby reducing the justification or rationalization of dishonest acts. [Ginanjar and Syamsul \(2022\)](#) observed that internal audit functions in Islamic banks significantly increased employee fraud awareness and prevention through structured training and compliance monitoring.

Nonetheless, the success of these measures is highly contingent on support from top management. Multiple sources indicate that organizational leadership enables internal auditors to function independently and effectively. This includes providing sufficient authority, autonomy, funding, and ongoing professional development. Without such support, the internal audit function risks becoming symbolic rather than substantive, undermining its preventive potential. Combining strong internal controls and empowered internal auditors strengthens anti-fraud outcomes when backed by consistent management support ([Pusvita & Maharani, 2024](#)). In conclusion, strengthening fraud prevention through the internal audit function requires a systemic, organization-wide commitment. It is not solely the responsibility of internal auditors, but a collective obligation that demands the alignment of all organizational actors toward ethical governance and sustainable integrity practices.

5. Conclusion, Limitations & Suggestions for the Future

The results of this study confirm that internal auditors play a pivotal and strategic role in preventing fraud within organizations ([Melinda et al., 2022](#); [Bonrath, 2024](#)). Their responsibilities go beyond traditional compliance functions, encompassing early anomaly detection, evaluation of internal control effectiveness, investigation of financial irregularities, development of whistleblowing systems, and promotion of ethical culture ([Nurunnabi et al., 2024](#); [Adliana et al., 2022](#)). The success of these roles, however, is primarily influenced by several critical factors, including the independence of the auditor, professional competence, consistent support from top management, and sufficient allocation of resources for audit activities ([Alzeban & Gwilliam, 2023](#); [Melinda et al., 2022](#)). When these elements are integrated, internal auditors become powerful agents of organizational integrity and transparency ([Bonrath, 2024](#)). Nonetheless, the effectiveness of internal audit is often challenged by limitations such as budget constraints, unclear authority lines, management pressure, and cultural resistance to fraud reporting ([Ahlawat & Lowe, 2004](#); [Nurunnabi et al., 2024](#)). Thus, fraud prevention must not rely solely on the internal audit

function but requires a comprehensive organizational commitment to strong governance and ethical behavior (Adliana et al., 2022; Melinda et al., 2022). This review provides both theoretical and practical insights for strengthening internal audit frameworks. It suggests that future research should explore cross-sectoral dynamics, technology integration, and behavioral influences to optimize further internal auditors' roles in combating fraud (Bonrath, 2024; Nurunnabi et al., 2024).

Based on the results of the Systematic Literature Review that has been carried out, it can be concluded that internal auditors play a significant role in fraud prevention efforts within the organization. Internal auditors not only function as administrative examiners but also as a strategic component that encourages the creation of a culture of integrity and accountability through early detection mechanisms, evaluating the effectiveness of internal controls, investigating financial anomalies, and developing an effective whistleblowing system (Suri & Putra, 2023). The success of internal auditors in preventing fraud depends on several key factors, such as the level of auditor independence, professional competence, full support from top management, and adequate resource allocation for the internal audit function (Islamiati et al., 2024). In addition, developing an organizational culture that upholds ethical values is an important supporting factor in optimizing fraud prevention efforts.

However, several challenges need to be anticipated, such as potential pressure from management, limited budgets and audit personnel, and unclear roles of internal auditors in the organizational structure. Therefore, effective fraud prevention cannot rely solely on the capacity of internal auditors but requires a collective commitment from all levels of the organization to build a strong control system and a sustainable anti-fraud culture. Future research is recommended to expand the scope of analysis of contextual factors that influence the effectiveness of internal auditors in preventing fraud. Empirical studies, such as Kristanti et al (2023), found that internal and external organizational factors, including the degree of management support and internal audit resource allocation, significantly shape auditor effectiveness. However, these findings were limited to specific organizational settings (Kristanti et al., 2023). Moreover, Limbong (2023) emphasized that industry characteristics, organizational size, and cultural context contribute to fraud prevention outcomes but have not been extensively explored in cross-sector or cross-national studies (Limbong et al., 2023). Therefore, broader comparative studies across different industries and regional contexts are necessary to understand how these variables shape the success of internal audit functions globally.

This study has several limitations that must be acknowledged. First, using a Systematic Literature Review (SLR) approach, while providing a structured synthesis of existing knowledge, inherently limits the scope of analysis to published and accessible literature. As such, it may not fully capture unpublished findings, gray literature, or organizational case practices that remain confidential (Hendri & Sari, 2023). Second, most reviewed studies are conducted in the public sector or government institutions within a limited regional context, which may restrict the generalizability of findings to private sector organizations or cross-cultural environments (Ekasari et al., 2024).

Third, many source articles emphasize quantitative data, which, although useful for statistical validation, lacks depth in capturing the organizational dynamics and behavioral aspects of fraud and internal auditing (Hikmah & Wondabio, 2023). Furthermore, the selected studies vary in methodological rigor and do not consistently apply a unified theoretical framework, which may affect the comparability of results across contexts. Lastly, the SLR did not include meta-analytical techniques to statistically aggregate findings due to the heterogeneous nature of the selected articles.

To address these limitations and enhance future scholarship, several research directions are proposed:

- a. **Exploration of Contextual Variables Across Sectors and Countries**
Future research should expand the scope of analysis to examine how contextual factors such as industry type, organizational size, governance maturity, and national culture moderate the effectiveness of internal auditors in fraud prevention. Comparative cross-national or cross-sector studies are necessary to understand better how institutional environments influence audit performance (Safitri et al., 2024).
- b. **Incorporation of Mixed Methods Designs**
Combining qualitative insights with quantitative models will allow researchers to capture complex interpersonal and organizational dynamics that influence internal auditor effectiveness. In-depth interviews with auditors, management, and whistleblowers can shed light on challenges such as role ambiguity, ethical dilemmas, and management pressure (Aryanti et al., 2024).
- c. **Development of Audit Effectiveness Models Based on Fraud Prevention Indicators**
There is a need for a validated model that directly links internal audit effectiveness to specific fraud prevention outcomes, such as early detection rates, reduction in fraud loss, or increased ethical compliance. Such a model could integrate metrics like audit response time, number of fraud disclosures, and audit follow-up rates (Lonto et al., 2023).
- d. **Longitudinal Studies on Audit Impact**
Future research should adopt longitudinal approaches to monitor changes in fraud levels and audit performance over time. For instance, evaluating fraud trends before and after implementing audit reforms or whistleblowing systems could offer empirical evidence of causal impact (Jaswadi et al., 2024).
- e. **Integration of Emerging Technologies in Audit Research**
As audit technology evolves, it is essential to investigate how AI, blockchain, and predictive analytics enhance fraud detection and audit reliability (Qader & Cek, 2024).

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Table 2. Publication Results

No.	Author	Methods	Results	Description
1	(Hendri & Sari, 2023)	Systematic Literature Review	Internal audit increases transparency and minimizes opportunities for fraud in government financial statements.	Inclusion
2	(Ekasari et al., 2024)	Systematic Literature Review	The effectiveness of internal control significantly affects fraud prevention in the Kalimantan sector.	Inclusion
3	(Sukandani, Qurrotu Aini, et al., 2024)	Empirical Study (quantitative)	A strong internal audit improves the detection of financial anomalies and suppresses fraud.	Inclusion
4	(Melinda et al., 2022)	Literature Study	Internal audits play a significant role in fraud prevention and disclosure. However, its effectiveness depends on auditor competence, independence, and support from management.	Inclusion
5	(Hikmah & Wondabio, 2023)	Qualitative Case Study	Internal audit is key in fraud prevention, investigation, and control. However, lacking adequate human resources leads to incomplete coverage and weak control, indicating that strategy alone is insufficient to prevent fraud.	Inclusion
6	(Gunasegaran et al., 2023)	Literature Review	Identifies gaps and strategies in e-procurement fraud prevention and detection. Emphasizes internal control evaluation, training for procurement officials, transparency, whistleblowing systems, and collaboration across disciplines as essential measures. Highlights weak enforcement in the public sector.	Inclusion
7	(Ali et al., 2021)	Mixed Methods (Survey & Focus Group)	Human factors, organizational governance, technology, and legal aspects are important in preventing financial fraud in public sector institutions. The main factor causing fraud is weak employee integrity, even though internal control systems exist.	Inclusion
8	(Muslim, 2025)	Systematic Literature Review (SLR)	Internal control and governance failures result from weak board oversight, conflicts of interest, and a weak ethical culture. Strengthening internal audit with technology and ethical values is needed.	Inclusion
9	(Yanuarisa et al., 2025)	Systematic Literature Review (SLR)	Internal audits in public procurement are important for transparency and efficiency. Challenges: limited resources and training. Solutions: risk-based auditing, auditor independence, inter-agency collaboration.	Inclusion
10	(Hazaea et al., 2025)	Systematic Literature Review (SLR)	Internal audit in the US has evolved from a traditional function to a focus on technology, sustainability, and governance. There is a lack of theory utilization in the research, and the role of internal auditors is increasingly important in risk mitigation and fraud prevention.	Inclusion
11	(Najar et al., 2025)	Scoping Review	Medical fraud includes bill manipulation and system abuse. Detection approaches include data mining and manual audits. Prevention relies on ethics training, internal control systems, and legal policies.	Exclusion
12	(Wehrhahn & Velte, 2024)	Systematic Literature Review (SLR)	A strong internal control system can significantly mitigate the risk of fraud, without depending on the function of internal auditors. The five essential elements of the system discussed include: segregation of duties, access control, documentation tracking, and	Exclusion

			regular monitoring. Internal auditors are only mentioned as a supporting element, not the center of the strategy.	
13	(Campa et al., 2023)	Systematic Literature Review (SLR)	This article focuses on the relationship between law enforcement and external auditors in the context of fraud investigations. Internal audit is not discussed as an active component. The main strategies presented relate to legal, regulatory, and policy enforcement pressures as fraud prevention instruments, not from the internal audit aspect of the organization.	Exclusion
14	(Tümmeler & Quick, 2025)	Systematic Literature Review (SLR)	This journal discusses experimental approaches to fraud detection, such as the use of risk-based audit simulations, behavioral analysis, and psychology-based detection techniques. The main focus is procedural and methodological, with the role of the auditor being general (no distinction between internal and external). Internal auditors are not mentioned as key actors.	Exclusion
15	(Nguyen et al., 2024)	Scoping review	Despite mentioning "internal auditing" in the title, the content of this study mostly highlights organizational factors, such as corporate culture, human resource quality, and ethics training as determinants of fraud prevention effectiveness. Internal auditors are mentioned only as one of the parties that are often uncertified and underempowered.	Exclusion
16	(Rumahorbo & Dewayanto, 2024)	Systematic Literature Review (SLR)	AI and IoT have a positive effect on internal audit, helping audit effectiveness and efficiency, but there are still risks that need to be considered.	Inclusion
17	(Rahmarta et al., 2024)	Systematic Literature Review (SLR)	Whistleblowing system, e-Procurement, and ethical organizational culture effectively improve fraud prevention in public and non-public sectors.	Inclusion
18	(Fatchurrohman et al., 2025)	Systematic Literature Review (SLR)	Technology-based independent audits, such as big data analytics, improve the efficiency and transparency of a company's financial statements.	Inclusion