

The Influence of Fraud Prevention Mechanisms on Fraud Awareness in the Federal Ministries in Malaysia

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ABSTRACT

This study examined the extent of fraud prevention mechanisms that influence the awareness of curbing the occurrence of fraudulent activities in public sector organisations, particularly the Federal Ministries in Malaysia. The key factors in this study thereby attributed as the fraud prevention mechanisms that influenced by ethical leadership, internal control system, and fraud prevention programmes. Following this, the Agency Theory was employed to guide the study. A survey was conducted among the officers of various Federal Ministries who were sampled via the purposive sampling method and yielded 210 total responses. The results showed that ethical leadership and the implementation of a virtuous internal control system ranked as the most effective fraud prevention mechanism that influenced their awareness towards curbing the occurrence of fraud. A regression analysis further revealed that the fraud prevention programmes were not statistically significant in influencing awareness of fraud. The main value of this paper is the effect of fraud prevention mechanisms; namely, ethical leadership, internal control systems, and fraud prevention programmes, on awareness of fraud amongst officers in the Federal Ministries in Malaysia. The findings of this study provide useful insights for the Federal government to improve and reconsider current fraud prevention mechanisms, especially fraud prevention programmes to improve awareness of fraud and recover public trust.

Keywords: fraud awareness, ethical leadership, internal control system, prevention programme, Malaysian federal ministries

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INTRODUCTION

Fraud is a universal term otherwise attributed to each and all of the multiple ways that human ingenuity can create, wherein one person finds a way to gain an advantage over another through misrepresentation. Generally, fraud is a universal phenomenon through which the private and public sectors alike have been uniformly penetrated to the degree that no country is protected against its grip, with emerging countries being particularly vulnerable (Okoye & Gbegi, 2013, Hasnan & Mohamed Hussain, 2015).

In today's world, news regarding economic crime or fraud, which spans from bribery suspected in cases of construction collapse, the hacking of medical records and financial data, and corporate malpractice that occur due to whistle-blowers exposing alleged fraudulent accounting practices are relatively common. Since 2015, Malaysia has been struck by a number of world-class corruption scandals involving billions that tarnish not only the national reputation but also the accountability of the Malaysian Anti-Corruption Commission (MACC). Generally, MACC is known as the enforcement agency responsible for the prevention of corruption in the country. According to the review by the Chief Commissioner, Dato' Sri Mohd Shukri Abdull, MACC has been applauded for its success in completing the investigations into several high-profile cases committed by top public sector management (MACC, 2018). This includes the prosecution of the country's former Prime Minister, who was involved in the world's largest case of 'kleptocracy'. In particular, the 1Malaysia Development Berhad (1MDB) prosecution declared that Dato' Sri Najib bin Razak was to be charged with abuse of power and misappropriation of assets. Such offences fall under the Anti-Money Laundering, Anti-Terrorism Financing, and Proceeds of Unlawful Activities Act (AMLATFPUAA) 2001 and Criminal Breach of Trust (CBT). This shows that the country needs to seriously institute more stringent and effective measures to counter fraud.

Based on the statistics by MACC (2018), the broad-ranging problematic area can be identified accordingly and prevention mechanisms can be put in place to combat fraudulent action among government officers in the Malaysian Federal Ministries. As discussed by Kamaliah, Marjuni, Mohamed, Mohd Sanusi, and Anugerah (2018), numerous researchers have examined the occurrence of fraud in the private sector, in terms of

the effectiveness of internal control systems, which include corporate governance, management processes, and fraud prevention programmes. However, only a few studies have examined this matter in the context of the public sector. This motivated the current study to investigate the effectiveness of fraud prevention mechanisms by including three main factors namely: ethical leadership, internal control systems, and fraud prevention programmes.

The Report of PriceWaterhouseCoopers (PwC, 2020) underscores that cybercrime, accounting financial statement fraud, and bribery and corruption, are amongst the top three most disruptive types of fraud in the government and public sectors. In addition, fraud has become a continuous 'culture' in various governmental aspects (Ariyanto & Bone, 2020). Since statistics have shown that the public sector is lagging behind the private sector with regard to the number of fraud instances detected by internal audit or risk management (PwC, 2011), less attention has been paid to this issue. In fact, previous work have shown that organisations typically expend a great deal of time in identifying fraud instead of its prevention. Thus, it is crucial to examine the issues pertaining to fraud prevention mechanisms, particularly in the public sector of an emerging country, like Malaysia.

Following the above-mentioned highlighted issues, the objective of this study was to examine the influence of ethical leadership, internal control systems and fraud prevention programmes on fraud awareness among officers in the Federal Ministries in Malaysia. The scope of this study covered occupational fraud, and the types of occupational fraud included in this study were adopted from the Association of Certified Fraud Examiners (ACFE, 2008) and the study of Albrecht, Albrecht, Albrecht, and Zimbelman (2012), which classified fraud into three categories, namely: corruption, asset misappropriation and fraudulent financial statements. Findings from this study may help to explain the influence of ethical leadership, internal control systems, and fraud prevention programmes in order to improve the effectiveness of fraud prevention mechanisms towards greater awareness of fraud, which indirectly will affect the likelihood of its occurrence.

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Fraud Awareness

Fraud is a crime and violation of civil law. Bank Negara Malaysia (BNM) has found that many of its cases typically involve complicated financial transactions, which are conducted by ‘white-collar criminals’ with specialised knowledge. In response to this matter, a study by Omar and Abu Bakar (2012) has urged the organisations to concentrate on the prevention and avoidance of fraud so as to promote awareness in order to minimise its potential from the outset. Unfortunately, fraudulent activities have still occurred despite the various types of anti-fraud programmes or campaigns underway.

Generally, fraud occurs in both the private and public sectors, and in the smallest local firm to the largest multinational conglomerate or government agencies (Ziegenfuss, 2001, Hasnan, Mohd Razali, & Mohamed Hussain, 2020; Hasnan, Rahman, & Mahenthiran, 2013). In Ghana, around 70 per cent of the corruption in the public sector was committed through the procurement and supply of essential products for certain councils, departments, and state agencies (Hannover, 2001). Practically, public sector-based cases have always been, and will continue to be a thorn in the side of any government worldwide.

In Malaysia, statistics reported by MACC (2018) has indicated that fraud cases involve each group of civil servants, namely, top management, management and professional, and support staff. Since 2015, Malaysia has been abuzz with the grand corruption phenomenon, shocking not only its citizens, but also the rest of the world. Haron (2010), in particular, has mentioned that the occurrence of fraud in the public sector is not a new concern and will continue to affect governments far into the future. In reference to the PwC (2011) report, statistics indicate that the public sector is trailing behind the private sector pertaining to the number of fraud cases identified through internal audit or risk management, thereby leading to less attention being paid to this issue. Furthermore, some of the factors potentially leading to the incidence of fraud have also been listed as those established in the fraud theory, such as poor internal control systems

(KPMG, 2009) and corporate governance vulnerabilities (Beasley, 1996; ACFE, 2008).

Ethical Leadership

The leaders of Malaysian organisations have appeared to be unaware of the incidence of possible fraud or economic crime within their respective entities (PwC, 2018). In particular, top management fraud has emerged as a global challenge that cuts across ideological and cultural divides. This is further evidenced by corporate scandals plaguing the United States (e.g., Enron, WorldCom, FIFA, Nikola, McAfeethereby) highlighting the prevalence of managerial fraud and its insidious impacts (Prentice, 2003). Furthermore, empirical evidence is indicative of the need for the public sector to become a trustworthy and profitable sector by implementing effective leadership or ethical leadership practices within an organisation (Abd. Aziz, Ab Rahman, Alam, & Said, 2015a). In 2008, Tan Sri Ambrin Buang, the Auditor General in Malaysia reiterated that the primary responsibility for fraud prevention, identification, and investigation rest with the top management of government agencies. Besides, it was further suggested that ethical corporations depend on the values and moral principles held by individuals, particularly leaders, employed in organisations (Ferrell, Fraedrich, & Ferrell, 2000; Abd. Aziz, Said, & Alam, 2015b).

In essence, leadership is a process of control between leaders and subordinates in which a leader tries to monitor the actions of the subordinates in order to achieve organisational objectives. Meanwhile, Hollander (1995) has conceptualised the leadership process as a shared experience, essentially a voyage through time, whereby there are benefits to be gained and hazards to be surmounted by the parties involved. A leader is not a sole voyager, but instead a key figure whose actions or inactions can determine the well-being of others and the broader good. To this end, leadership is a process that is especially fraught with ethical challenges. Therefore, leaders may have different values, positions, convictions, behaviours, habits, and practices, as well as, in certain ways, be potentially dependent on the culture of an organisation, a business, or an institution.

In order to prevent the occurrence of fraudulent activities in an organisation, it is important for one to ensure the presence of ethical

leadership. It is crucial and vital in providing the direction and enabling the organisation to fulfil its mission and vision, and achieve its stated objectives (Kanungo & Mendonca, 1996). Furthermore, Ferrell et al. (2000) have positioned the reliance of ethical organisation on the values and moral principles of individuals, particularly the common leaders. In line with this, the findings of Neubert, Carlson, Kaenar, Roberts, and Chonko (2009) have shown that managers and employees are morally approved and affected by the leaders of organisations (i.e., fair, truthful, trustworthy, and considerate). Therefore, it is important to underline ethical leadership as one of the key principles for good governance in an organisation as this can lead to its success and avoid or control any unethical behaviour among them concurrently. Based on the qualitative research by Trevino, Brown, and Hartman (2000, 2003), the concept of ethical leadership in an organisation details that an ethical leader is best described using two related dimensions, namely, a moral person and a moral manager.

Therefore, leaders who can demonstrate integrity are honest with themselves and others, learn from the mistakes made, and are constantly in the process of self-improvement. They lead by example and expect as much from others as they do of themselves. Besides, they are responsible for assessing important decisions and seeking to balance any competing interests in the process of achieving key organisational objectives (Hoenig, 2000). As a result, incidents of fraud, whether resulting from one's active participation or passive consent, can occur as a part of either occupational or corporate crime further perpetrated by those at the top of the hierarchy, thereby indicating that the top management is under unethical leadership.

Recent advances in research into the Agency Theory (AT) ease the concept of solely economic agents by the theory (Wiseman & Gomez-Mejia, 1998). For example, the Behavioural Agency Theory re-evaluates predictions with a special focus on internal governance in view of more rational assumptions about agent behaviour (Pepper, Gosling, & Gore, 2015). Researchers have integrated the Prospect Theory (Martin, Gomez-Mejia, & Wiseman, 2013) and the Equity Theory (Pepper et al., 2015) into the theory of organization assumptions concerning how compensation systems affect managerial behaviour. Financial fraud occurs when managers act to deceive investors or other primary stakeholders (Gande & Lewis, 2009; Shi, Connelly, & Slander, 2016). Thus, this study developed the following hypothesis:

H₁: There is a significant positive relationship between ethical leadership and awareness of fraud in the Federal Ministries in Malaysia.

Internal Control Systems

In general, Malaysians feel that bad people exploit the public sector easily. In fact, the public perception of any suspected case of corruption in the instances of government procurement, land screening, and land-transport fraud, and corruption during local municipal business transfers, have subsequently dampened public confidence (The Star, 2008). The report released by the Auditor General (2012) has underlined a wide range of concerns reported about corruption and public officials who do not perform their responsibility to preserve public interest. Accordingly, the following shortcomings were identified during the audit and described in the report: irregular payments, work/acquisition not in compliance with quality/unfitting, unnecessary delays, and waste.

Regardless, a few factors may lead to escalating fraudulent incidents, such as misadministration, weakened social values, economic pressure, people not being held accountable for their actions, and insufficient training for those responsible for fraud prevention and detection. Here, an internal control system refers to the structured fusion of functions and processes within a complete management control system, which is aimed to operate effectively as a business (Ngugi, 2011). Other than public governance, this component is also believed to be one of the factors behind the prevention mechanism towards mitigating fraudulent incidents. For instance, an organisation with weak internal control practices may be easily led astray and allowed the opportunity to commit a fraudulent act.

Furthermore, the importance of understanding the concept of internal control to comprehend its effect on organisational revenue generation cannot be denied (Jubb, 2008; Ewa & Uduayang, 2012; Mohd Ali, Ayop, Ghani, & Hasnan, 2013; Sanusi & Mustapha, 2016). According to Rittenberg (2005), in general, such importance can be divided into six main categories under the existing activities of organisations: detecting error and fraud, reducing illegal conduct, improving the competence of a business entity, improving data quality, helping to build business infrastructure, and reducing auditor fees. Regardless, the study by Tuan Mat, Nazri, Fahmi, Ismail, and Smith (2013)

has mentioned that internal control may be inadequate and/or ineffective and fraud can thus occur anywhere, and in the private or public sector alike. Malaysians tend to be beset by the belief that malevolent individuals can easily exploit the public sector, which is a perception that has dampened public confidence in the integrity of government institutions.

Standard economic approaches, including the AT, consider the relative costs and benefits of fraud to determine the extrinsic motivation necessary to ensure that individuals will not engage in such scandalous behaviour (Becker, 1976). These owners have an incentive to monitor executive behaviour as an internal control and are able to understand the rich and complex information about the firms they invest in (Higgins & Gulati, 2006). Traditional AT predicts that a higher level of takeover defences (and thus an inefficient corporate control market) should be associated with a higher likelihood of moral hazard (McGurn, 2002). Agency theorists would argue that these types of provision give rise to administrative consolidation and increase the costs of the agency (Bebchuk, Cohen, & Ferrell, 2009; Gompers, Ishii, & Metrick, 2003). An internal control system consists of all the methods and procedures available that are followed by management. This is viewed towards ensuring successful cooperation with the director of the company, capital insurance, prevention and detection of fraud, to the greatest extent possible. Thus, this study proposed the following hypothesis:

H₂: There is a significant positive relationship between the implementation of a virtuous internal control system and awareness of fraud in the Federal Ministries in Malaysia.

Fraud Prevention Programmes

The problem of 'misconduct' has increased public confidence among employees in the public sector (Ahmad Sarji & Mahmud, 1993). Therefore, fraud prevention programmes must be successful due to the acts of asset misappropriation undertaken by public-sector employees (Dickey & Nikias, 2008). There should be a strong emphasis on fraud prevention, which can reduce the opportunities for fraud, and fraud deterrence; concurrently, they can persuade individuals not to commit fraud due to the likelihood of detection and punishment.

Following this, from 2018 onwards, the Government of Malaysia has organised various anti-fraud programmes through the MACC by conducting lectures, open dialogues, seminars, various programmes, and exhibitions. This is carried out simply to educate and develop a nation with anti-fraud awareness, as well as gain Malaysian citizens' support in the fight against fraud. Furthermore, the government has extended its efforts to curb fraudulent activities, such as corruption and mishandling of organisational assets, by setting up various entities. These include the Anti-Corruption Agency of Malaysia (ACA), Public Accounts Committee (PAC), National Integrity Plan (NIP), Integrity Institute of Malaysia (IIM), Public Bureau Complaints (PCB), and the Disciplinary Board and Code of Ethics.

One dominant notion in the theory of agencies is corporate regulation, which is a mechanism established by the board of directors (as a shareholder proxy) to regulate the tendency of management to participate in opportunistic actions (Macey, 1991; Albrecht, Albrecht, & Albrecht, 2004). In the context of fraud, the control may be exercised in the form of an anti-fraud programme as a mechanism to prevent fraud, as explained in the next section. Therefore, the MACC has implemented the Witness Protection Act 2009 (Act 696), whereby the Act seeks to establish a witness protection programme and for matters connected therewith. This is indicative of the high level of sincerity regarding the mitigation of fraudulent incidents in Malaysia.

Hence, the Malaysian government has realised that achieving its Vision 2020 of becoming a developed nation must be done by equipping itself with citizens with high-class mentality and citizens upholding ethical values (Iyer, 2011). In the 1980s, Malaysia paid considerable attention to enhancing public sector delivery so as to boost good moral values and integrity, whereby many public sector initiatives were introduced. They included 'Clean, Efficient and Trustworthy', 'Integration of Islamic Values', 'Excellent Work Culture', 'Code of Work Ethics', 'Client's Charter', and 'ISO 9000'. Here, Lawton, Salminen, and Ikola-Norrbacka (2010) have indicated that every government is trying to appear as successful and trustworthy in the public eye, following which anti-corruption laws and ethical codes are established and enforced to avoid unethical actions against available regulation. In the context of fraud, the control may be exercised in the form of an anti-fraud program as a mechanism to prevent fraud, as explained in the next section. Thus, this study proposed the following hypothesis:

H₃: There is significant positive relationship between fraud prevention programmes and awareness of fraud in the Federal Ministries in Malaysia.

METHODOLOGY

Sample Formation

The population or sampling frame was done by listing the total number of employees for 25 Federal Ministries (Appendix A) in reference to the employee data included in the Federal Government Expenditure Report 2020 (Budget 2020). Based on the report, 1,363,679 employees were currently serving in 25 ministries. The sampling technique employed in this study was purposive sampling, otherwise known as judgment sampling. In other words, this technique requires the researcher to decide what needs to be known and sets out to find people who can and are willing to provide the information through their knowledge or experience (Bernard, 2002; Lewis & Sheppard, 2006).

The sample size was calculated with reference to Yamane's (1967) formula as detailed in Adefila (2008), thus, yielding 400 respondents as the sample out of the total number of employees listed. According to Sekaran (2007), most research efforts would require a sample size greater than 30 and less than 500 to be deemed appropriate. Therefore, the sample size of 400 was noted as acceptable for this study.

$$\text{Sample Size} = \frac{N}{1+N(e)^2} \quad (1)$$

In this study, a total of 210 respondents replied to the questionnaire, constituting 53 percent of the population sample. As previous studies had response rates of 5-10 percent (Alreck, & Settle, 1995), the rate of response for this study was considered acceptable. The remaining 47 percent of respondents who did not respond were probably those who were reluctant or unwilling to get involved and to disclose sensitive information. As fraud is considered a crime, it is regarded as an overly sensitive issue. Thus, unwillingness to respond was expected.

Data Collection

In line with Zikmund (2003) and Ariyanto and Bone (2020), this study used a survey approach, which was distributed through an online platform (i.e., E-mail, WhatsApp), to examine the effectiveness of the fraud prevention mechanisms implemented in the public sector. It was carried out using questionnaires (Appendix B), which are frequently used to find the answer behind an occurrence or phenomenon. It offers a quick, cost-effective, and reliable way to assess the familiarity or knowledge on a specific population. The questionnaire consisted of five sections: demographics background, fraud awareness, ethical leadership, internal control systems, and fraud prevention programmes.

Measurement of Variables

In this study, three independent variables, namely: (1) ethical leadership; (2) internal control systems; and (3) fraud prevention programmes, were assessed in reference to fraud prevention mechanisms that influence awareness of fraud, which was the dependent variable. The selection of variables and measurement were done based on studies by past researchers related to fraud (Omar & Abu Bakar, 2012; Okoye & Gbegi, 2013); corporate governance (Abdolmohammadi, Read, & Asare, 2010; Hasnan et al., 2020); and audit (Gramling & Myers, 2003; Jubb, 2008).

With regard to the measurement, fraud awareness consisted of five questions that were developed based on Haron (2010), which were used to indicate their basic knowledge on the issue of fraud. The four questions under ethical leadership were constructed based on the work by Said, Alam, and Khalid (2016), and with reference to the study by Bass and Avalio (1995) concerning integrity, accountability, role and responsibility as its elements. Meanwhile, internal control systems consisted of five questions based on Babatunde and Dandago (2014), and Abd. Aziz et al. (2015a). The three questions on fraud prevention programmes were formed based on a study by Abbink and Wu (2017), relating to the implementation of specific policies, campaigns, and reward systems. The questionnaire was evaluated based on a 5-point Likert scale, which was indicated as follows: 1- strongly disagree, 2- disagree, 3- neutral, 4- agree, and 5-strongly agree.

RESULTS AND DISCUSSIONS

Descriptive Analysis

The demographic background of the respondents in Panel A of Table 1 indicates that the majority of the respondents were in the 31 to 40 years age range (51 per cent). The remaining 26.7 per cent were in the range of 41 to 50, 15.2 per cent were in the range of 51 to 60, and 7.1 per cent were in the range of 20 to 30 years old. Interestingly, most of the respondents were male employees (52.9 per cent). With regard to academic qualification, 44.3 per cent of the respondents had a bachelor’s degree, followed by SPM/STPM/Diploma (24.3 per cent) and master’s degree (22.9 per cent). Notably, more than half of the respondents were positioned at the professional and management level (62.9 per cent), and the majority of the respondents possessed more than 10 years of experience (71 per cent).

Table 1: Summary of Demographics Background

Profile	Respondents	
	Frequency	Percentage (%)
Age Group		
20 to 30 years old	15	7.1
31 to 40 years old	107	51.0
41 to 50 years old	56	26.7
51 to 60 years old	32	15.2
Gender		
Male	111	52.9
Female	99	47.1
Marital status		
Single	31	14.8
Married	170	81.0
Divorce	9	4.3
Highest Academic Qualification		
SPM/STPM/Diploma	51	24.3
Professional	11	5.2
Bachelor Degree	93	44.3
Master Degree	48	22.9
Doctor of Philosophy	7	3.3

Level of Position		
Top Management	22	10.5
Professional and Management	132	62.9
Support Staff	56	26.7
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Length of Service		
Less than 1 year	3	1.4
1-5 year	16	7.6
6-10 year	42	20.0
More than 10 years	149	71.0
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Goodness of Data

This study adopted several statistical analyses, such as reliability and factor analysis, to check the validity and reliability of the measurement used, and to test the proposed hypotheses. Factor analysis was performed to examine the validity of the questionable items that belonged to specific variables. Meanwhile, the reliability test was carried out to measure the reliability of each of the designs identified from the factor analysis (Friedman & Gerstein, 2017).

As presented in Panel A of Table 2, the Kaiser-Meyer-Olkin measure of sampling adequacy was 0.89, which falls into the range of being great, and Bartlett's test of sphericity is large and significant (Chi-Square = 1746.825, $p < .05$). Therefore, the sample was adequate for factor analysis. The test generally supported the variables for the present study.

The results of the Cronbach's alpha reliability coefficient for each mechanism, namely, fraud awareness, ethical leadership, internal control system, and prevention programme are presented in Panel B of Table 2. All of the variables showed high reliability with a Cronbach's alpha of more than 0.70, which indicated that the questions had acceptable reliability (George & Mallery, 2003; Pallant, 2013). This showed that those variables were well explained by their respective constructs. It also indicated that the respondents had a similar opinion regarding the effectiveness of the prevention mechanisms on fraudulent incidents implemented by Federal Ministries, thus the data was deemed reliable for further analysis.

Table 2
Panel A - KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.890
Bartlett's Test of Sphericity	Approx. Chi-Square	1746.825
	df	120
	Sig.	.000

n=210

Panel B - Summary of Reliability Statistics

Variables	Cronbach's Alpha
Fraudulent Awareness	.774
Ethical Leadership	.912
Internal Control System	.757
Prevention Programmes	.724
n	210

Hypotheses Testing

Correlation analysis

Table 3 describes the correlation amongst the tested variables: fraud awareness, ethical leadership, internal control systems, and prevention programmes. The aim was to explain the strength and the direction of a linear relationship between two variables.

As shown in Table 3, the highest correlation was between ethical leadership and internal control system with $r = .658$, $p < .000$. This indicated that the increase in ethical leadership will significantly improve the internal control system. Overall, the results showed that the coefficient values ranged between 0.196 and 0.658. Sekaran and Bougie (2016) indicated that the issue of multicollinearity does not exist if the coefficient values are lower than 0.7.

Table 3: Pearson Correlations Analysis

<i>n</i> =210	Fraud Awareness	Ethical Leadership	Internal Control System	Prevention Programmes
Person Correlation Coefficient (Sig. Value)				
Fraud Awareness	1			
Ethical Leadership	.490** (.000)	1		
Internal Control System	.534** (.000)	.658** (.000)	1	
Prevention Programmes	.196** (.004)	.419** (.000)	.400** (.000)	1

** denote the significant at 0.01 levels (2-tailed).

Multivariate analysis

The results of regression analysis for the independent variables, comprising ethical leadership, internal control systems, and fraud prevention programmes on the dependent variable, which is fraud awareness, are presented in Table 4. The R-square value was 32.3 percent (adjusted R-square: 31.3 percent), which indicated that 32.3 percent of the variation in fraud awareness is explained by the variation in the three factors of fraud prevention mechanisms included in the study. The modified version of the R-square, labelled as adjusted R-square at 31.3 percent was used to determine the reliability of correlation and it compensates the model fit.

Table 4: Regression Analysis

Variable	Unstandardised Coefficients		Standardised Coefficients	t	Sig.
	B	Std. Error	Beta		
Constant	1.302**	.282		4.617	.000
Ethical Leadership	.270**	.080	.264	3.379	.001
Internal Control System	.425**	.085	.388	5.003	.000
Prevention Programmes	-.054	.050	-.069	-1.076	.283
R					.568
R-Square					.323
Adjusted R-Square					.313
Std. Error of the Estimation					.52644

** denote the significant at 0.01 levels (2-tailed).

Firstly, there was a significant positive relationship between ethical leadership and fraud awareness at the one per cent significance level. This showed that ethical leadership in the Federal Ministries may help in preventing and deterring fraudulent incidents through fraud awareness. Therefore, H1 was supported. The results of this study are consistent with the findings in Ramaswamy (2005), Abdolmohammadi et al. (2010), Babalola, Stouten, Euwema, and Ovadje (2018). and Dust, Resick, Margolis, Mawritz, and Greenbaum (2018), who found that a reduction in fraud was associated with good ethical leadership, in both the public and private sectors.

With regard to internal control systems, the finding showed that there is a significant positive relationship with fraud awareness ($p\text{-value} = 0.001$). This indicated that a good internal control system can influence the level of fraud awareness amongst the managers. Thus, it is possible to detect and address fraud at an early stage to avoid losses (Hermiyetti, 2010). For instance, good internal control is a method that is widely used by many parties to avoid fraud (Albrecht et al., 2012). Hence, the result supported H2 and is consistent with Hermiyetti (2010) who observed that internal control partially or simultaneously affects the occurrence of fraud. The result of this study is also persistent with the findings by Warkentin and Johnston (2006) who stated that a lack of effective controls can lead to various problems, including security breaches, employee subversion, and fraudulent activity. Effective internal controls can provide an early sign or warning of the risk of fraud, thereby helping to detect and prevent fraud (Gramling & Myers, 2003).

With regard to fraud prevention programmes, no significant association was found between the variable and fraud awareness. The result indicates that the implementation of fraud prevention programmes does not influence the level of fraud awareness among the managers. It also demonstrated that fraud prevention programmes are ineffective in influencing fraud awareness, thus, H3 was not supported. The finding is inconsistent with Adams, Campbell, Campbell, and Rose (2006) and Kamaliah et al. (2018), who found a significant relationship between programmes to prevent fraud and a reduction in the incidence of fraud. The insignificant finding is however, consistent with a study by Ghazali, Rahim, Ali, and Abidin (2014), who concluded that the state and local government agencies which allow the perpetrators to simply resign or remain silent has resulted in ignorance,

and consequently, weakened fraud awareness. In other words, although the organisation has put in place good measures of prevention of fraud, if it is not fully understood and well implemented, ignorance may weaken fraud awareness, and consequently, increase the likelihood of fraud.

Hence, the findings, as shown in Table 4, and the relationship with the AT ideas are helpful for the internal control systems, ethical leadership, and prevention of fraud programme designers in understanding these relationships. Managing relationships optimally in order to achieve organisational objectives is an important task for any management control system. The AT ideas on risk, uncertainty about the results, control, information systems, and incentives can provide theoretical leverage for the study of organisational circumstances (Eisenhardt, 1989).

For the overall model, the regression was statistically significant at 5 per cent ($F = 32.746$, $p = 0.000$). The multiple R ($R = 0.568$) showed a high substantial correlation between the predictor variables and the dependent variables, thus indicating that linear regression predicted highly respectable results. The R-square value indicated that approximately 32.3 per cent of the variance in the level of fraudulent incidents was explained by the three predictor variables.

CONCLUSION

In conclusion, this study was intended to examine the relationships between ethical leadership, internal control systems, fraud prevention programmes, and fraud awareness amongst the Federal Ministries in Malaysia. The findings from this study are important to fill the gap in the information and provide insightful evidence concerning fraudulent incidents and their significance in the context of ethical leadership, internal control systems, and fraud prevention programmes in the Federal Ministries. In addition, it helps to reduce the number of cases of fraudulent incidents through the establishment of an effective prevention mechanism. A more practical than theoretical approach was effective and successful in the past, and such implementation is still relevant in the current situation.

Based on the previous discussion and analysis, it can be concluded that ethical leadership and good internal control systems are effective prevention mechanisms to reduce fraudulent incidents through fraud awareness. Nonetheless, fraud prevention programmes seem to have less impact on fraud awareness. Perhaps, the lack of commitment by the management and weak implementation contribute to such findings. Thus, the Federal government needs to enhance fraud prevention programmes to provide adequate fraud prevention activities, such as fraud awareness-raising activities, ethical training and privacy training. Such training is perceived as an effective mechanism in order to minimise the likelihood of fraudulent incidents, thus, there is a need for a decent level of implementation of good fraud prevention programmes.

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APPENDICES

Appendix A: List of 25 Federal Ministries

No.	Ministry	Total Employee
1.	Prime Minister Office	24,394
2.	Ministry of Agriculture and Agro-based Industry	10,744
3.	Ministry of Communication and Multimedia	7,797
4.	Ministry of Defence	166,288
5.	Ministry of Domestic Trade and Consumer Affairs	3,817
6.	Ministry of Economic Affairs	3,826
7.	Ministry of Education	563,769
8.	Ministry of Science, Technology and Innovation	6,265
9.	Ministry of Entrepreneur Development	628
10.	Ministry of Federal Territories	1,513
11.	Ministry of Finance	21,502
12.	Ministry of Foreign Affairs	3,218
13.	Ministry of Health	267,578
14.	Ministry of Human Resources	8,554
15.	Ministry of International Trade and Industry	1,008
16.	Ministry of Water, Land and Natural Resources	12,253
17.	Ministry of Primary Industries	305
18.	Ministry of Rural and Regional Department	10,655
19.	Ministry of Tourism and Culture	3,171
20.	Ministry of Transport	11,657
21.	Ministry of Home Affairs	194,189
22.	Ministry of Housing and Local Government	17,213
23.	Ministry of Women, Family and Community Development	7,880
24.	Ministry of Works	11,336
25.	Ministry of Youth and Sports	4,119

Appendix B: Research Questionnaire

Section A: Demographic Background

Instruction: Please tick (/) on one of the choices

1. Age
 - () 20 to 30 Years Old
 - () 31 to 40 Years Old
 - () 41 to 50 Years Old
 - () 51 to 60 Years Old
 2. Gender
 - () Male
 - () Female
 3. Marital Status
 - () Single
 - () Married
 - () Divorce)
 4. Highest Academic Qualification
 - () SPM/STPM/Diploma
 - () Professional
 - () Bachelor Degree
 - () Master Degree
 - () Doctor of Philosophy
 5. Level of Position
 - () Top Management
 - () Professional and Management
 - () Support Staff
 6. Length of Service
 - () Less than 1 Year
 - () 1 to 5 Years
 - () 6 to 10 Years
 - () More than 10 Years
-

Section B: Fraudulent Awareness

Please indicate the extent to which you agree or disagree with the statement in each of the following questions.

The Likert-scale indicate: (1) Strongly Disagree, (2) Disagree, (3) Neutral, (4) Agree and (5) Strongly Agree.

No.	Statement	SD	D	N	A	SA
7.	The occurrence of fraud in the public sector is not a new scenario or current issue.	1	2	3	4	5
8.	Fraud can be defined as an intentional act committed to secure an unfair or unlawful gain.	1	2	3	4	5
9.	The common type of fraud occurs in public sector is a misappropriation of assets which involves the theft or misuse of an organization's assets.	1	2	3	4	5
10.	Receive and giving bribe among public servant is the highest fraudulent incident has been reported.	1	2	3	4	5
11.	Commonly, fraud is detected through an audit	1	2	3	4	5

Section C: Ethical Leadership

Please indicate the extent to which you agree or disagree with the statement in each of the following questions.

The Likert-scale indicate: (1) Strongly Disagree, (2) Disagree, (3) Neutral, (4) Agree and (5) Strongly Agree.

No.	Statement	SD	D	N	A	SA
12.	The main objective of the Government is to protect the public interest by having an effective and efficient governance system that ensures that the right of the public is protected, reflecting accountability and integrity in the day-to-day activities of public sector officials.	1	2	3	4	5
13.	Effective management will provide good governance and ethical leadership by being open and accountable.	1	2	3	4	5
14.	Effective management will provide good governance and ethical leadership by behaving with integrity.	1	2	3	4	5
15.	Effective management will provide good governance and ethical leadership by understanding their role and responsibility.	1	2	3	4	5

Section D: Internal Control System

Please indicate the extent to which you agree or disagree with the statement in each of the following questions.

The Likert-scale indicate: (1) Strongly Disagree, (2) Disagree, (3) Neutral, (4) Agree and (5) Strongly Agree.

No.	Statement	SD	D	N	A	SA
16.	If there is lack of segregation of duties, employees will have the ability to override the internal controls of the department.	1	2	3	4	5
17.	Whistleblowing is a method of internal control that can be used as a means of minimizing or preventing misappropriation of assets.	1	2	3	4	5
18.	Good procedures and policies in the internal control may curb the fraud incident in an organization.	1	2	3	4	5
19.	Effective management provide good governance and leadership by exercising effective internal control.	1	2	3	4	5
20.	Public sector officer is not willing to whistle-blow because they are worried about the lack of whistle-blower protection.	1	2	3	4	5

Section E: Fraud Prevention Programmes

Please indicate the extent to which you agree or disagree with the statement in each of the following questions.

The Likert-scale indicate: (1) Strongly Disagree, (2) Disagree, (3) Neutral, (4) Agree and (5) Strongly Agree.

No.	Statement	SD	D	N	A	SA
21.	"No Gift Policy" help in combating the fraud incidents such as corruption in the public sector.	1	2	3	4	5
22.	The 3J campaign conducted by Malaysian Anti-Corruption Commission (MACC) that has given the public awareness of not bribing, consulting, and bribes offer for settlement of cases or contractual acquisitions.	1	2	3	4	5
23.	Offering reward mechanism such as bonus initiatives to whistle-blower may reduce corruption in public sector.	1	2	3	4	5