

ABSTRAK

Pengaruh *Good Village Governance*, Kapasitas Sumber Daya Manusia Aparatur Desa, Efektivitas Pengawasan Internal Terhadap Pencegahan *Fraud* Pengelolaan Dana Desa

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Fraud dalam pengelolaan dana desa masih menjadi permasalahan serius di Indonesia, termasuk di Kecamatan Indralaya Selatan dan Pemulutan Selatan Kabupaten Ogan Ilir, sebagaimana tercermin dari kasus penyalahgunaan Dana Desa oleh mantan Kepala Desa Harimau Tandang yang merugikan negara sekitar Rp380 juta. Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh *Good Village Governance*, Kapasitas Sumber Daya Manusia Aparatur Desa, dan Efektivitas Pengawasan Internal terhadap Pencegahan *Fraud* Pengelolaan Dana Desa. Metode kuantitatif digunakan dengan data primer melalui kuesioner yang disebarakan kepada 145 responden aparatur desa pada 29 desa, dengan tingkat pengembalian 94,48% (137 kuesioner). Sampel dipilih secara *purposive sampling* dan data dianalisis menggunakan regresi linier berganda (SPSS ver. 26). Hasil penelitian menunjukkan bahwa *Good Village Governance* dan Kapasitas Sumber Daya Manusia Aparatur Desa berpengaruh positif dan signifikan terhadap Pencegahan *Fraud*, sedangkan Efektivitas Pengawasan Internal tidak berpengaruh signifikan secara parsial. Secara simultan, ketiga variabel berpengaruh signifikan dengan nilai R Square sebesar 0,427.

Kata Kunci: *Good Village Governance*; Kapasitas Sumber Daya Manusia Aparatur Desa; Efektivitas Pengawasan Internal; Pencegahan *Fraud* Dana Desa; Crowe *Fraud* Pentagon Theory.

ABSTRACT

The Influence of Good Village Governance, Human Resource Capacity of Village Officials, and Effectiveness of Internal Control on Fraud Prevention in Village Fund Management

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Fraud in village fund management remains a serious issue in Indonesia, including in the sub-districts of Indralaya Selatan and Pemulutan Selatan, Ogan Ilir Regency, as reflected in the misuse of village funds by the former head of Harimau Tandang Village, which caused state losses of approximately IDR 380 million. This study aims to empirically examine the influence of Good Village Governance, Human Resource Capacity of Village Officials, and Effectiveness of Internal Control on Fraud Prevention in Village Fund Management. A quantitative method was employed using primary data collected through questionnaires distributed to 145 village official respondents across 29 villages, with a response rate of 94.48% (137 questionnaires). The sample was determined using purposive sampling, and the data were analyzed using multiple linear regression (SPSS ver. 26). The results show that Good Village Governance and Human Resource Capacity of Village Officials have a positive and significant partial effect on Fraud Prevention, whereas the Effectiveness of Internal Control has no significant partial effect. Simultaneously, all three variables have a significant effect on Fraud Prevention, with an R Square value of 0.427.

Keywords: *Good Village Governance; Human Resource Capacity of Village Officials; Effectiveness of Internal Control; Village Fund Fraud Prevention; Crowe's Fraud Pentagon Theory.*