

ABSTRAK

Pengaruh *Good Procurement Governance*, Kompetensi Pejabat Pengadaan dan Sistem Pengendalian Intern Pemerintah Terhadap Pencegahan *Fraud* Pengadaan Barang dan Jasa

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Penelitian ini bertujuan untuk menganalisis pengaruh *Good Procurement Governance*, Kompetensi Pejabat Pengadaan dan Sistem Pengendalian Intern Pemerintah terhadap Pencegahan *Fraud* Pengadaan Barang dan Jasa pada Organisasi Perangkat Daerah (OPD) Provinsi Sumatera Selatan. Penelitian ini menggunakan pendekatan kuantitatif, populasi penelitian terdiri atas 35 OPD di Provinsi Sumatera Selatan. Teknik pengambilan sampel yang digunakan adalah *purposive sampling*, sehingga diperoleh 110 responden, dengan 95 kuesioner yang kembali dan layak serta dapat diolah sebagai data penelitian. Data yang digunakan merupakan data primer yang dikumpulkan melalui kuesioner. Analisis data dilakukan menggunakan metode regresi linear berganda dengan bantuan program SPSS versi 26. Hasil penelitian menunjukkan bahwa secara parsial maupun simultan, *good procurement governance*, kompetensi pejabat pengadaan dan sistem pengendalian intern pemerintah berpengaruh positif dan signifikan terhadap pencegahan *fraud* pengadaan barang dan jasa pada OPD Provinsi Sumatera Selatan.

Kata Kunci : *Good Procurement Governance*, Kompetensi Pejabat Pengadaan, Sistem Pengendalian Intern Pemerintah, Pencegahan *Fraud*

ABSTRAC

The Influence og Good Procurement Governance, Competence of Procurement Officials and the Government Internal Control System on the Prevention of Fraud in the Procurement of Goods and Services

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This study aims to analyze the influence of Good Procurement Governance, Competence of Procurement Officials and Government of Procurement Officials and Government Internal Control System on the Prevention of Fraud in Procurement of Goods and Seviles in Regional Apparatus Organization (OPD) of South Sumatrra Province. This study uses a quantitative approach, the research population consists of 35 OPD's in South Sumatra Province. The sampling technique used is purposive sampling, so that 110 respondents were obtained, with 95 questionnaires returned and eligible and can be processed as research data. The data used are primary data collected through questionnaires. Data analysis was carried out using multiple linear regression methods with the help of the SPSS version 26 program. The results of the study indicate that partially and simultaneously, good procurement governance, competence of procurement officials and government internal control system have a positive and significant effect on the prevention of fraud in procurement of goods and services in OPD of South Sumatra Province.

Keywords : Good Procurement Governance, Procurement Officer Competence, Government Internal Control System, Fraud Prevention