

ABSTRACT

Determinants of Fraud Prevention in the Procurement of Goods and Services in Village Governments of Babat Supat District, Musi Banyuasin Regency

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The rampant cases of corruption in the procurement of goods and services indicate that the risk of fraud remains a serious problem in public financial management. Data from the Corruption Eradication Commission (KPK) shows that throughout 2023–2026, there were 169 corruption cases related to the procurement of goods and services. This study aims to analyze the influence of the Government Internal Control System, Human Resource Competence, and the Whistleblowing System, both partially and simultaneously, on the Prevention of Fraud in the Procurement of Goods and Services. This study involved 112 respondents from village governments in Babat Supat Subdistrict. This research employs a quantitative approach, with data obtained through the distribution of questionnaires. The results indicate that the Government Internal Control System, Human Resource Competence, and the Whistleblowing System each have a positive and significant influence on the Prevention of Fraud in the Procurement of Goods and Services.

Keywords: *Government Internal Control System, Human Resource Competence, Whistleblowing System and Fraud Prevention Procurement of Goods and Services*

ABSTRAK

Determinan Pencegahan *Fraud* Pengadaan Barang dan Jasa Pada Pemerintah Desa di Kecamatan Babat Supat Kabupaten Musi Banyuasin

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Maraknya kasus korupsi pada sektor pengadaan barang dan jasa menunjukkan bahwa Risiko terjadinya kecurangan masih menjadi permasalahan serius dalam pengelolaan keuangan publik, data komisi pemberantasan korupsi (KPK) menunjukkan bahwa sepanjang tahun 2023-2026 terdapat 169 perkara korupsi terkait pengadaan barang dan jasa. Penelitian ini bertujuan untuk menganalisis pengaruh Sistem Pengendalian Internal Pemerintah, Kompetensi Sumber Daya Manusia, dan *Whistleblowing System* secara parsial maupun simultan terhadap Pencegahan Fraud Pengadaan Barang dan jasa. Penelitian ini melibatkan 112 responden pada pemerintah desa di kecamatan babat supat. Penelitian ini menggunakan pendekatan kuantitatif. Data diperoleh melalui penyebaran kuesioner. Hasil penelitian menunjukkan bahwa terdapat pengaruh positif dan signifikan peran Sistem Pengendalian Internal Pemerintah, Kompetensi Sumber Daya Manusia, dan *Whistleblowing System* terhadap Pencegahan Fraud Pengadaan Barang dan jasa.

Kata kunci: Sistem Pengendalian Internal Pemerintah, Kompetensi Sumber Daya Manusia, dan *Whistleblowing System* Pencegahan *Fraud* Pengadaan Barang dan jasa