

ABSTRAK

Pengaruh *Good Governance*, *Whistleblowing System*, Pengendalian Internal terhadap Pencegahan *Fraud* Pada Pengelolaan Keuangan Organisasi Perangkat Daerah Provinsi Sumatera Selatan

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Dalam pelaksanaan SPI 2024 lalu, melibatkan 641 instansi. Yakni 94 Kementrian/Lembaga, 37 Pemerintah Provinsi, 508 Pemerintah Kabupaten/Kota, serta 2 BUMN. Provinsi Sumsel, dari hasil SPI 2024 skornya di angka 60,63 poin. Sementara indeks rata-rata nasional 71,53 poin. Dengan indeks SPI di angka 60,63 persen, artinya Provinsi Sumsel berada di kategori Rentan (Zona Merah) untuk terjadi praktik korupsi, Kolusi dan Nepotisme (KKN). Untuk diketahui, Provinsi Sumatera Selatan masih butuh 12,37 poin lagi hanya untuk bisa masuk kategori waspada (Zona Kuning), dengan range poin 73 – 77,9. Sedangkan agar mencapai kategori terjaga (Zona Hijau), indeks Provinsi Sumsel harus berada di range poin 78 – 100. Pada penelitian ini pendekatan yang digunakan adalah pendekatan kuantitatif digunakan untuk menguji hubungan serta pengaruh antara variabel independen yaitu *good governance*, *whistleblowing system*, dan pengendalian internal terhadap variabel dependen yaitu Pencegahan fraud pada pengelolaan keuangan. Pada penelitian ini hasil yang didapatkan yaitu *good governance* berpengaruh positif dan signifikan terhadap pencegahan fraud, *whistleblowing system* tidak berpengaruh positif dan signifikan terhadap pencegahan fraud, dan pengendalian internal berpengaruh positif terhadap pencegahan fraud pada pengelolaan keuangan organisasi perangkat daerah provinsi sumatera selatan maka Kesimpulan yang dapat diambil oleh penulis pada penelitian ini sebagai berikut: *Good Governance*, *Whistleblowing System*, Dan Pengendalian Internal memiliki pengaruh positif dan signifikan secara simultan terhadap pencegahan fraud pada pengelolaan keuangan Organisasi Perangkat Daerah (OPD) Provinsi Sumatera Selatan.

Kata Kunci : *Good Governance*, *Whistleblowing System*, Pengendalian Internal, Pencegahan *Fraud* Pada Pengelolaan Keuangan

ABSTRACT

The Effect of Good Governance, Whistleblowing System, and Internal Control on Fraud Prevention in the Financial Management of Regional Apparatus Organizations in South Sumatra Province

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The 2024 SPI involved 641 agencies: 94 Ministries/Institutions, 37 Provincial Governments, 508 Regency/City Governments, and 2 State-Owned Enterprises. Based on the 2024 SPI, South Sumatra Province scored 60.63 points, while the national average index was 71.53 points. With an SPI index of 60.63 percent, South Sumatra Province is in the Vulnerable (Red Zone) category for Corruption, Collusion, and Nepotism (KKN) practices. For your information, South Sumatra Province still needs 12.37 more points just to be able to enter the alert category (Yellow Zone), with a point range of 73 - 77.9. Meanwhile, to reach the guarded category (Green Zone), the South Sumatra Province index must be in the point range of 78 - 100. In this study, a quantitative approach was used to examine the relationship and influence between the independent variables, namely good governance, whistleblowing system, and internal control on the dependent variable, namely fraud prevention in financial management. In this study, the results obtained were that good governance had a positive and significant effect on fraud prevention, the whistleblowing system did not have a positive and significant effect on fraud prevention, and internal control had a positive effect on fraud prevention in the financial management of regional apparatus organizations in South Sumatra Province. The conclusions that can be drawn by the author in this study are as follows: Good Governance, Whistleblowing System, and Internal Control have a positive and significant influence simultaneously on fraud prevention in the financial management of Regional Apparatus Organizations (OPD) in South Sumatra Province.

Keywords: *Good Governance, Whistleblowing System, Internal Control, Fraud Prevention in Financial Management*