

Prevention Of Fraud In The Service Provider Selection Process At Riau Regional Office Of The Construction Service Procurement Implementation Center Ministry Of Public Works And Housing

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Article Info	ABSTRACT
<p>Keywords: Fraud prevention BP2JK Riau region, PUPR ministry, Commitment leadership, Education and training, Supervision tight, Collaborative inter-team, Internal policies, Transparency, Technology information</p>	<p>Study This aims to identify potential fraud prevention strategies in the election process for provider service construction at the Implementation Hall Selection of Construction Services (BP2JK) for the Riau Region, Ministry of PUPR. Through qualitative influencing factors, Fraud prevention according to internal employees in the Riau Region BP2JK work unit was researched comprehensively. Analysis results show that fraud prevention requires a holistic approach involving commitment leaders in applying Firm and transparent internal policies. Additionally, regular employee education and training, strict supervision with mechanism reporting, and team collaboration are critical factors in preventing cheating: internal solid policies, implementation technology like e-procurement systems for increased transparency, and employee education sustainability. Understanding applicable rules and regulations also plays a vital role in fraud prevention efforts. Recommendation For increased effort: Fraud prevention includes enhancement training and awareness about ethics, development of technology information For overcoming gap security, collaboration inter-team supervision and audit, and enhancement transparency in the selection process provider service. With these steps, It is hoped that BP2JK Riau Region will be able to do this. Keep going, increase integrity and effectiveness in operating his duties, and create an environment free of work from practice cheating.</p>

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INTRODUCTION

Based on existing regulations, government central and regional are not quite enough answers for the operating function of government. The government has authority To collect money from various sources. For finance budget national at regional and central levels, as well as To provide facilities and resources Power For fulfill fulfillment need public through procedure procurement goods/services

(Bahasoan et al., 2024). The organization sector public must support activities for support development (Yusni, 2022). Thus, procurement of goods / services is Still not yet ideal and precise To use For fulfil need public in matter quantity and quality .

Regulation President Number 16 of 2018 regulates the procurement goods and services in Indonesia. Changes and improvements rule always done For produce quality goods and services high , safe from fraud , and can help optimal development of the country . Fraud and cheating must avoided , esp in procurement goods and services , in order for the organization device area or government operate with good , efficient , and effective , because fraud is frequent occurred in the sector This . Deputy chairman of the Corruption Eradication Commission Alexander Marwata , who stated that 80% of cases corruption often occurs in industry procurement goods and services , support statement this (Yusni , 2022).

According to detiknews.com, 80% of cases corruption in Indonesia is related with procurement goods and services . And Alexander Marwata as the KPK leader said that beginning start corruption originate from exists proposal project new , then budget from project This proposed to the House of Representatives (DPR) so that If approved , the party proposing get budget that doesn't Correct so that budget mark up occurs . Naturally from planning and budgeting are not Correct is fraud due to the auction process and prices sell Already manipulated by the parties concerned (detiknews.com, 2019).

Phenomenon corruption in Indonesia is not something new to see public remember Already Lots case corruption that has carried out by officials or person certain with objective For interest group nor personal . As for some case corruption in question is all the resulting action state losses such as taking state money, money laundering , bribery , gratification , nepotism , collusion , etc. Fraud is deliberate cheating For profitable self Alone or group . Usually carried out by individuals who own it position or relevant authorities with assets , fine company as well as the country. Fraud often happen moment government , BUMN, and BUMD at the moment do procurement goods / services . This is due to facts that activity procurement goods and services are very important for business processes organization the .

Frequent types of violations occurred in the sector public including corruption , abuse assets , and statements false or misstatement . Fraud the can categorized as as violation corruption (Law No. 20 of 2001 concerning eradication follow criminal stated corruption that cheating and detrimental violations state finances are type corruption certain). The phenomenon of fraud is found in various ways sector Good organization sector public nor private . Use sector organizations and private in context corruption in Indonesia can seen from results Transparency International publication , which shows that Indonesia has Corruption Perceptions Index (CPI) score of 34 out of 100 in 2022 , which is decline from score previous year which was 96 out of 100 previously . The CPI global score is still No changed since 11 years ago , with more of the two- thirds of countries that have score below 50 (transparency.org, 2022) .

Amount case corruption dealt with domestically increased 19.01% from 1,173 suspects in 2021 to 1,396 suspects in 2022 , up 8.63 % from 533 cases in 2022 previously (transparency.org, 2022). According to Pacific (2004), procurement in the sector public is one of the vulnerable areas to corruption and need attention special from ruler (Syalwa et al., 2023). Report The Organization for Economic Co-operation and Development (OECD) (2013) shows that corruption in procurement public can reaching 20% to 25% of public funds (Otero-Hermida & Lorenzo, 2020).

Fraud in the election process provider services , or often called as practice corruption in procurement goods / services , namely problem serious still faced in Indonesia. Phenomenon related

corruption in this process covers a number of detrimental practice . First , practice bribery and nepotism often happens where officials government or administrator company accept bribe or give profit personal For influence the selection process . Additionally , improvements price in a way No natural , then used as bribes , often happen .

Collusion between provider services are also prevalent , where they are together determine more price tall or arranging fake tenders For win offer . Leaks information before announcement official join in give profit No fair , temporary lack of transparency and manipulation qualification narrow competition and improve opportunity For corruption . The Indonesian government has endeavor hard For overcome problem This with increase transparency , implement technology information , and strengthening institution supervision such as the KPK and BPK, though effort This Still Keep going continues For ensure integrity and justice in procurement goods / services in Indonesia.

High level of fraud in field procurement goods and services with various type the mode must awaken all party For committed For avoid fraud regular For reach good and clean government . Without awareness For avoid fraud, performance finance government can decrease and the country will suffer losses Keep going increase . Fraud in procurement goods and services can cause goods with poor quality , report bad finances for company or government , and disappearance trust public to they . Absence supervision or control during the procurement process cause fraud or fraud (Elfa et al., 2022).

Fraud in procurement is fraud occurred moment goods or service purchased by the government or company private . Fraud type This often happens , it's easy discovered , proven , and prosecuted Because Lots parties involved , esp internal parties , and can occurs in various phase cycle life procurement goods or service . With Accordingly , Regulations President Number 54 of 2018 concerning National Prevention Strategy Corruption set that a number of action must done For avoid fraud in procurement goods and services sector public . A number of way that can be influence effort prevent fraud in procurement goods and services This including e-procurement implementation , culture organization , whistleblowing system, and internal control (Hambani et al., 2020). Arise question about cheating , that is Why matter That Keep going happen .

The role of internal control , whistleblowing system, and leadership good company is a number of apparent factor influence effort For prevent fraud . Some important people in something company , like management , board of directors , and personnel others , affecting the internal control process . According to Institute Indonesian Public Accountant (IAPI) (2011) formulated internal controls For ensure that performance reach target performance For ; (1) effectiveness and efficiency operational ; (2) reporting finances are possible reliable ; and (3) fulfillment rules and regulations that can be implemented (Larasati & Surtikanti , 2019). Internal control is very important For prevent and discover fraud and protect source Power physical and virtual organizations . If internal control is designed and implemented with well , and its employees do task with well , they are can reliable For protect self from fraud . One of method For fighting fraud is with stop it (Albrecht et al., 2012) in (Syalwa et al., 2023). This matter can achieved through culture honesty , system strong procurement , and level fraud low procurement . Situation This suitable with the Chartered Institute of Management Accountants (CIMA) statement that moral culture and application System Good Internal Control (SPI). can help prevent fraud .

At the end This is a crime Fraud is also common happened in Indonesia and has become attention common in all Indonesian media and in many countries. Meanwhile, fraud in the sector public happen through leak Budget State Revenue and Expenditures (APBN), fraud in the sector private happen through error expenditure source power (Muhammad & Ibrahim, 2017). The fact that There is

case fraud and leaks budget in procurement goods and services has show matter This . the sector donate almost 70% of cases handled by the KPK (kompas.com, 2020). This is appropriate with report statistics results follow criminal corruption based on type case filed by the Corruption Eradication Committee, published on October 1 2022 at <https://databoks.katadata.co.id/> (Khairunnah & Nadirsyah , 2022).

Ministry of Public Works and Public Housing (PUPR) as institution the Indonesian government is responsible answer main For supervise and manage Suite development infrastructure , housing , and facilities general strategic For progress and prosperity public . His job covers stages start from careful planning , sustainable development , up to management projects with standard high to be sure enhancement quality alive and supportive growth inclusive economy . Therefore its encompassing focus affairs buildings and facilities public , PUPR Ministry experience be one party with allocation sufficient budget big , giving significant contribution in support development and maintenance asset vital infrastructure for development of the country. In running duties and functions , neither does the Ministry of PUPR free from fraudulent practices .

On December 28 , 2018, it happened emerging events to surface public when the KPK launched Operation Arrest in Arms (OTT) which focuses on allegations follow criminal corruption that occurs in context work development System Drinking Water Management (SPAM). Work package the is in the Directorate General Cipta Karya Ministry of PUPR, a entity responsible government answer on development infrastructure and facilities common in Indonesia. (national.kompas.com, 2018).

After OTT case , for increase professionalism and quality procurement goods / services , the PUPR Ministry forms an Implementation Center Selection of Construction Services (BP2JK) in 34 provinces For replace the Service Unit Procurement (ULP) in 2019. Expected process and results Procurement of Goods/Services (PBJ) becomes more efficient , transparent , quality and accountable if business processes improved and work units and resources Power independent human (Muazzin , 2020). After established as a functioning internal work unit as executor procurement goods / services , BP2JK not yet do study For evaluate how much effective prevention program fraud in procurement goods / services at the PUPR Ministry. is after The formation of BP2JK experienced fraud cases at the Ministry of PUPR decline and how BP2JK in prevent internal fraud occurs implementation election provider service

Riau Province does not only abundant will source Power nature , however based on monitoring It turns out that the NGO coalition in Lancang Kuning is also abundant case corruption and corruption . Based on Commission Data Eradication Corruption (KPK) In 2012, Riau Province was ranked in the top 7 many provinces reported in case corruption by society . Until end in 2012 , there were 1,787 reports conjecture corruption that occurred in Riau Province was reported to the Corruption Eradication Committee (anti-corruption.org)

Based on data, Riau Province is location interesting research related with fraud phenomenon due to a number of significant reasons . First , potential great economy , esp in sector forestry , plantations , and mining , providing opportunity big for happen practice corruption or internal fraud management source Power nature and projects development . Additionally , changes rapid socio - economic , such as growth rapid economic growth and urbanization , increasing risk fraud occurs because pressure increasing economy . Diversity The rich social and cultural aspects of Riau Province can also be enjoyed influence perception and tolerance against fraud

See ongoing fraud cases spelled out height and these data , for reason This researcher interested For do relevant research related How potential and prevention of fraud during This is at BP2JK , especially at BP2JK Riau Region as focus and researcher want to know factors What that's

the only thing that influences it fraud prevention according to internal employees in the Riau Region BP2JK work unit . This study different from studies previously Because use method qualitative which focuses on the Ministry of PUPR more to be precise in the Riau Region BP2JK work unit and researchers No do determination factor What just will tested but want to know How implementation preventing fraud in BP2JK Riau Region by all how much potential there is in each business process maximum implementation , and what just influencing factors fraud prevention in Regional BP2JK according to the employees involved in implementation his task .

RESEARCH METHOD

Study This is type study involving qualitative use approach studies case . In research this , researcher Act as tool main , and data collected with technique triangulation (combination) , data analyzed in a way inductive , and the results more emphasizes meaning , not generalizations according to Sugiyono (Abdussamad, 2022).

Approach studies case is type study qualitative where researchers learn in a way comprehensive program, events , processes and activities One or more people. This case related with time and activities , and researchers collect data regularly comprehensive utilise various method and in continuous time . Approach studies case considered suitable with achievements study that is For know How prevention of fraud in implementation election provider services at the Implementation Center Selection of Construction Services for the Riau Region Ministry of PUPR and find out What just that one influence it .

Research sites is the Implementation Hall Selection of Riau Region Construction Services located at Jl. Cut Nyak Dien No. 1, Jadirejo , Kec . Sukajadi , Pekanbaru City , Riau during May 2024. Election location study based because of the Implementation Hall Selection of Construction Services for the Riau Region center implementation election provider services by the PUPR Ministry in the Riau Province region and not yet Once done study related fraud prevention

Study This involving 35 employees from the Executive Hall Selection of Construction Services for the Riau Region Ministry of PUPR. They taken sample based on criteria certain For represent population studied . Criteria used For determine samples in research This is employees who have knowledgeable and involved in object study . Furthermore is employee who becomes underwriter answer in implementation object study .

Based on criteria the 10 (ten) employees will be selected participate as informant in study This are , Head of the Hall, Head of General and Administrative Subdivision , Head of the Implementation Team , Working Group (Group Work) , Head of the Research Team , Head of the UKI Team (Internal Compliance Unit) , Head of the Management Team Risk , Chairman Unit Task Control Gratuity , Chairman Unit Task Movers Conjecture Violation through the Whistleblowing System and the FKAP Team Leader (Function Anti- Bribery Compliance)

Data analysis is the process of searching for and compiling collected data through documentation , interviews , and notes field . Organizing data into in category , describes to in units, arrange synthesis to in pattern , choosing what is important and what should be learn , and create conclusion For make data easy understood by others and self Alone is all part from this process according to Sugiyono (Abdussamad, 2022). In research qualitative , various technique data collection (triangulation) is used For get data from various sources and research done in a way consistent until the data becomes fed up .

Deep data analysis study qualitative done Good during data collection as well afterwards . During interview , researcher analyze response respondents . If results analysis No satisfactory ,

researcher will continue interview until stage certain For get the data you can reliable . According to Miles and Huberman (1984), qualitative data analysis done in a way interactive and not stop until the data becomes saturated (Wijaya, 2018).

RESULT AND DISCUSSION

Potential Fraud in the Election Process Service Provider in BP2JK Riau Region

At stage preparation implementation election provider services , there are a number of potential fraud occurs , including manipulation document preparation procurement goods / services , leaks document preparation procurement to party outside , and bribery from the relevant PPK completeness document or document no preparation in accordance regulation . Manipulation document preparation procurement goods / services can form pass document no preparation complete or No in accordance with applicable regulation . This matter in accordance with statement source person from member of the Implementation Team , who stated that :

" For team executor itself is the main thing that is its members must understand Formerly with pact existing commitment We determine it at the Riau Region BP2JK for the Riau Region BP2JK Alone Already There is pact anti- bribery commitment Because bribery is forerunner will The main occurrence of fraud in BP2JK Riau Region. So the main thing This its members it has to be in the mindset must set Formerly here his commitment like What like that ? Well for technical in the field How business prevention that is ensure every document or every proposal package that will tender or selection That must We check Formerly here's a review first completeness "

Apart from that , there is another potential for fraud is leakage document preparation procurement to party outside before announcement tender screening / selection . This matter can give profits are not fair for parties certain Because they Can know fill document before announcement official . Source person from the Implementation Team also explained that potential for fraud happen when KDP delivers bribe to member team executor to pass document no preparation complete or No in accordance with regulation .

At stage implementation election provider services , there are a number of potential fraud occurs , including manipulation tender/ selection requirements , leaks document to party external , action bribery , manipulation of the evaluation process , action gratification , and extortion to tender/ selection participants . Manipulation tender/ selection requirements can form addition requirements that are not in accordance with regulation or addition conditions that lead to candidates participant certain . This matter in accordance with statement source person from the Implementation Team , who stated that :

" For team executor itself is the main thing that is its members must understand Formerly with pact existing commitment We determine it at the Riau Region BP2JK for the Riau Region BP2JK Alone Already There is pact anti- bribery commitment Because bribery is forerunner will the main occurrence of fraud in BP2JK Riau Region "

Other potential fraud is leakage document to party external , action bribery , manipulation of the evaluation process , action gratification , and extortion to participant . Source person from the LWG explained that potential for fraud happen when POKJA members leaked information about evaluation to other parties can abuse information the . Apart from that , there is also the potential for fraud happen when LWG members accept bribe from participant For winning tenders/ selection , manipulating the evaluation process For win participant certain , accept gratification after win participant certain , or squeeze participant with threaten No will pass participant If No give amount of money

At stage delivery results election provider service to PPK, there is potential fraud in the form of gratification from participant or extortion to participant . This matter in accordance with statement from source person from the Implementation Team , who stated that :

" For The fraud case was in BP2JK Riau Region formed internal compliance unit UKI team . Well, so team here it is later when There is cases found in BP2JK, they will investigate yes the language will look for know This location the case where the cause the case like what , then who 's involved , because That will identified will investigated and will searching for know . Got to the point This know This What the mistake like What ? Then who acts and the consequences like What ?"

This potential fraud can happen Because exists chance for parties certain For influence results election provider service . Source person from The Head of TU Subdivision explained that potential fraud at stage This can form forgery documents and incompleteness documents completed by the team executor . There is potency game between working group and PPK for win one participant .

Disengagement direct teams existing prevention in the selection process provider service be one significant potential for fraud . Interview with a number of employee disclose that There is teams like team operations and other teams that do not involved direct in the selection process provider services , though No own formal authority in election provider services , often give influencing input and recommendations decision end . One of informant disclose ,

" Employees outside team working group often recommend provider service certain with reason that they own good reputation or has Work The same before , though price offered more tall than provider other services ."

This matter show exists potency conflict interests , where employees do not have authority This Possible own personal relationships or interest certain with provider service the .

The interviews are also revealing that team operational sometimes give input related specification technicalities leading up to the election provider service certain . A informant state ,

" Operational team often request specification certain ones only owned by one provider services , so provider service the become the only one possible options ."

Findings This show that organization need strengthen related internal controls election provider service . Separation clear task between the teams involved in the selection process provider service need enforced , and more supervised strict need done For prevent happen conflict interests , collusion , or practices No ethical other . Apart from that , organization is also necessary increase transparency and accountability in the selection process provider services , for example with document all decisions and the reasons behind them , as well involve party the third is independent in the evaluation and negotiation process .

Implemented fraud prevention model organization involve three aspect main : system , structure , and personal. From the side system , organization has implement purposeful e-procurement system For increase transparency and accountability in the selection process provider service . Interview with a number of informant disclose that system This of course has help reduce potency collusion and intervention parties who do not authorized . However , some employees also complained that system This Still Enough complicated and yet completely user-friendly, so difficult they in its use .

From the side organizational structure has establishing a responsible internal audit unit answer For do monitoring and evaluation to effectiveness internal control , incl in the procurement process . Interview with The Head of the Hall said that existing teams / task forces This has succeed identify a number of potential fraud and provide recommendation repair For follow-up . However , he

also admitted that the internal audit unit is still lack source Power humans and technology For do more supervision comprehensive .

From a personal perspective , BP2JK Riau Region has do various effort For increase awareness and understanding employee will importance internal control and fraud prevention . Regular training about ethics and codes ethics organization held in a way periodicals , and mechanisms reporting violations (whistleblowing system) that is safe and secure its confidentiality has provided . However , interview with a number of informant disclose that training provided Still nature general and less relevant with duties and responsibilities answer they daily . Additionally , several employee Still feel Afraid For report suspected fraud due to worry will exists risk retaliation .

For increase the effectiveness of the fraud prevention model , BP2JK Riau Region needs do a number of repair . From the side system , company need simplify e-procurement system for more easy used by employees . From the side structure , company need increase source Power the people and technology owned by the moving team / task force in fraud prevention . From a personal perspective , BP2JK for the Riau Region is necessary give more training relevant and specific , as well ensure that the whistleblowing system really is safe and secure its confidentiality . Apart from that , it is also necessary create culture upholding organization tall integrity and honesty , as well give award to reporting employee suspected fraud.

Fraud patterns in the procurement process goods / services can happens in various ways stages , start from planning until payment . At stage planning , potential fraud includes arrangement specifications leading to the provider service certain or price mark-ups that are not reasonable . Prevention can done with apply standardization specification , analysis market price , and rotation team procurement .

At stage election , the potential for fraud includes collusion between provider service with internal elements , bribery bribe , or manipulation document offer . Prevention covers separation clear task between team involved , verify document offers , and engages party the third is independent in the evaluation process .

At stage implementation , potential fraud includes subtraction quality goods / services provided or submission bill fictional . Prevention covers supervision strict to implementation contract and verification bill before payment .

At stage payment , the potential for fraud includes payment double or payment No valid . Prevention covers reconciliation payment with goods / services received and ensure authorization appropriate payment .

Interview data reveal a number of potency possible fraud cases happens , like arrangement specifications leading to the provider service certain things and giving money to internal elements for won the tender. This matter show importance strengthen system internal control and improve transparency in every stages procurement .

Apart from that , BP2JK for the Riau Region is also needed increase awareness and understanding employee will importance ethics and codes ethics employee . Regular training on effective anti-fraud and whistleblowing systems is also necessary applied For prevent and detect potential fraud early

Prevention in BP2JK Riau Region

BP2JK Riau Region Ministry of PUPR has role important in election provider service construction . In this process , there are potential fraud happens to everyone stages , start from preparation ,

implementation, up to delivery results election. This potential fraud covers manipulation documents, leaks information, bribery, gratification, and manipulation results evaluation.

Fraud prevention is carried out through an approach integrated involving various teams with not quite enough specific. Implementation technology, like e-procurement system, improve transparency and accountability in the selection process. Collaboration between teams and training sustainable ensure effective supervision and in-depth understanding about risk of fraud. Management proactive risk, compliance to rules, and supervision the technical rigor also becomes a factor important in preventing deviation. Commitment management to zero tolerance policy towards fraud and action corruption, as well as use of system filing electronics, increasingly strengthen efforts for fraud prevention in BP2JK Riau Region.

Fraud Control Plan (FCP) is intended for prevention, ward off, detect and facilitate disclosure of potential fraud harm to state finances. FCP combines features specifically improving internal control and governance organization (BPKP, 2017). For increase possibility organization for reach goals and objectives, control needed for planning, organizing and directing necessary actions for ensure that goals and objectives can be achieved. Risk of fraud can hinder achievement of organizational objectives. For reduce possibility of deception, prevention and detection must be carried out (Jans et al., 2010). Organization with a control will become more strong. Weak internal controls cause fraud cases (Mohamed & Handley-Schachler, 2015). Efforts to prevent corruption is with establish strong and research organization reason somebody involved in corruption (García, 2019) in (Tagora & Putriana, 2022).

Prevention of fraud consists from all efforts for prevent possible people do fraud, reduce room for motion them, and found activities that have possibility big happen fraud (Karyono, 2013:47). According to Tunggal (2012:59) in Wulandari (2017), there is some of the governance used for preventing fraud, such as (Fitri, 2018), honest culture and high ethics, responsibility answer management for evaluate fraud prevention and supervision by the audit committee.

One of the best methods for avoid fraud is with implement an anti-fraud program that is based on values of company, like create environment positive work, hiring and promotion permanent employees, holding training, and so on. Values of this possible company for create environment supportive work behavior and can be accepted by employees, so leads to the environment more work good. When implemented, the values of this contribute to the formation of a culture based on honesty and ethics that becomes base not quite enough answer employee for carry out task they with good. According to Arens (2008:441), a fair culture and high ethics is things that can prevent fraud (Fitri, 2018).

Fraud prevention in BP2JK Riau Region is aspect crucial in guard integrity and credibility of the election process provider service construction. Prevention this involve various encompassing approach internal policies, systems supervision, and implementation technology, as well as participation active from various teams and stakeholders interest. Based on interview with a number of party related, below this is steps concrete taken for prevent fraud.

Commitment from leader the peak is very important in prevent fraud. The Hall Head confirmed that strict internal policies applied for ensure all employee understand and comply standard ethics as well as applicable rules. The Head of the Hall stated:

"Every employee given regular training about prevention corruption and ethics work, we try create culture honorable work tall honesty and integrity,"

Training provided not only limited theory, but also includes studies relevant cases and simulations with situation work daily. With so, employee can more easy identify and avoid potency

acts of fraud. Apart from that, the Head of the Center emphasized importance transparency and accountability in every work process. The Head of TU Subdivision stated:

"We made sure that every internal policy always updated and socialized in a way comprehensive."

That update policy done in a way periodically For adapt with development latest in fraud prevention and dynamics organization. Socialization policy This done through various media, incl regular meetings, internal newsletters and digital platforms that can accessible to all employee. Regular training and socialization is key For guard awareness and compliance employee to existing policies. The Head of TU Subdivision also emphasized that training No only focuses on fraud prevention, but also includes other aspects such as good governance, management risk, and improvement quality service. "We believe that with give comprehensive understanding to employees, we got it build environment free work from practices cheating," he said.

Apart from training and socialization, the Head of the Center also emphasized importance strict supervision and mechanisms effective reporting.

"Yes. If you have carried out by the team center First internal team right There is socialization. If here There is socialization We have system possible reporting employee For report every indication of fraud anonymous. We also deliver protection to reporter For prevent action reply,"

With steps This is expected every employee feel responsible answer and be brave For report every their deviation meet.

Commitment from leader peak in preventing fraud does not only stops at policy and training, but is also reflected in action real daily.

"We always try become example for all over employee in apply principles ethics and integrity,"

With commitment and effort together, hopefully can created environment clean and transparent, free work from practices detrimental cheating organization. The Head of TU Subdivision also emphasized importance choose potential and guiding personnel they with good so don't fraud occurs.

"One of them Later from PBJ personnel must We true, true guide and select potential ones so that they don't fraud occurs. Yes, can forgery documents and deficiencies documents, With exists That We Look There is change,"

Give education to personnel, such as knowledge about procurement goods / services as well as applicable rules are also considered important. Additionally, for increase integrity and knowledge employee, done tausiyah One or twice in a month. "With exists That We Look There is change," he added Head of TU Subdivision.

Strengthening system supervision and audit are one of the main pillars in prevent fraud. Management Team Member Risk state that periodic audits and inspections sudden is effective method For detect and prevent fraud. "We also provide mechanism reporting anonymous for employees who know exists violation," he added WBS team. Member of the Control Task Force Gratification explain that close supervision and collaboration with various team possible they For detect potency fraud since early and take action fast For overcome it.

Application technology information be one step effective in prevent fraud. The FKAP team explains that BP2JK Riau Region uses e-procurement system for increase transparency in the selection process provider service. "All stages of the auction process done online, reducing interaction you can get it straight away become gap fraud occurred," said the FKAP Team. A member of the UKI Team

added , " With system Here , all data and documents can accessed in a way transparent by the authorities , minimizing risk manipulation and cheating ."

Education and training continuously for all employees are very important . Research team state that training program they covers understanding about rules and regulations , techniques supervision and audit, as well use technology information . " With Good understanding , employee expected can recognize and prevent potential fraud since early , as well understand importance guard integrity in every work process ," added the Research Team . Implementation Team emphasize that deep understanding about ethics and procedures operations are very necessary For build culture free work from fraud.

One of example concrete is use existing e-procurement system succeed prevent happen fraud in the selection process . Before system This applied , frequently happen problem like tender arrangements and manipulation document . FKAP Team Member explained ,

" After e-procurement implementation , all processes are carried out in a way transparent and capable monitored by all interested party . "

In one of the research processes , the Research Team succeed identify exists document fake submitted by one provider service . Research Team Member state ,

" Blessing action fast and careful from team researcher , the party concerned direct investigated and disqualified from the auction process , preventing potency loss more carry on ."

This case show importance supervision from other teams as tool detection early to potential fraud, ensure that all documents submitted by the provider service in accordance with applicable provision .

This matter aligned with Stewardship Theory illustrating relationship between steward and principal. Interest public must become priority main management than interest individual (Donaldson & Davis, 1991). This shows that success management and satisfaction principals are closely related . Success organization can defined as effort For maximizing interest management and principals or fulfil need Specific every individual in group organization (Donaldson & Davis, 1991; Nguyen & Nguyen, 2020) in (Syalwa et al., 2023).

According to stewardship theory , sector public obtain trust society and act as waiter than fulfil need individual . According to stewardship theory , for fulfil his needs individual behave pro-organizationally and prioritize its interests Alone than interest organization (Davis et al., 1997) in (Syalwa et al., 2023).

From the analysis that has been done done , can concluded that Fraud prevention in BP2JK Riau Region requires a holistic , involving approach strong internal policies , oversight strict , use technology , ongoing education and training , as well collaboration between team. Firm internal policies and commitment management become solid foundation For build culture free work from fraud. Strict supervision and regular audits , supported by mechanisms reporting anonymous , to be sure that every indications of fraud may be detected and acted upon with fast .

Influencing Factors Fraud Prevention in BP2JK Riau Region

Karyono (2013:8) states that pressure is all something happened in life personal perpetrator fraud that causes they need money, push they For do cheating . Based on results interview , the pressure faced by BP2JK Riau Region employees can be originate from style consumer life , necessity economic urgency , as well pressure from superior or party outside . One of informant disclose ,

" Lifestyle consumption and desire For fulfil style life the can become encouragement for somebody For committing fraud, especially If income they No sufficient

According to Karyono (2013:8), failure internal control can create opportunity happen cheating . Opportunity This can appear consequence lack of supervision , weakness in system internal control , or inability in evaluate performance . Informant from the Implementation Team state that ,

" The tender takes 35 days to complete and selection is carried out must completed in 45 days . Well what the problem That Still There is here's the PPK sometimes No understand or No understand document preparation appropriate procurement with provision That like What ?"

This matter show that limitations time and lack of PPK can be understood become gap happen cheating . Apart from that , informant from Task Force Control Gratification (UPG) is also revealing that ,

" Often task from each HR No Anyone can aside like that , so yes Can said by each employee this has a lot work overload like that "

This matter indicated that burden overwork and underwork source Power Human (HR) can also become creating factors chance occurrence of fraud.

Karyono (2013:8) explains that Fraud perpetrators tend to rationalize action they with various reason like , " no there are losses " , " the company owe to me " , or " everyone else does the same thing " . It is in line with statement informant from Head of TU Subdivision ,

" Knowledge from procurement goods and services That if they true, true obey rule from What rules from procurement services and consequences his he choose So official working group or procurement . He must obey rule That although the compensation assessed not yet ideal "

Pressure defined as all something that has happens in life personal perpetrator cheating that makes they need money, that's then push they For do fraud (Suradi , 2012). Then Dellaportas (2012) divides four type pushing pressure somebody For do cheating : pressure financial (financial pressure), pressure characteristic vices , related stress with work (work-related pressures), and other pressures (Fitri , 2018).

Approach Integrated in Fraud Prevention

Prevention in BP2JK Riau Region is influenced by various factors involving factors approaches and steps strategic from a number of team with not quite enough answer Specific . Factors This aim create transparent , accountable and free environment from practice cheating .

According to team Function Public Finance and Accountability (FKAP), transparency in every stages of the procurement process is key main in fraud prevention . One of member the FKAP team stated , " Every expenditure and receipt must noted with good and can audited When course " . An internal audit was carried out in a way periodically ensure that No There is deviations that occur .

Supervision strict during implementation projects are also very important according to a number of informant . They focus on supervision technical and ensuring that every work construction done in accordance with specified specifications . "We focus on supervision technical and ensuring that every work construction done in accordance with specified specifications ," said one member informant . System reporting special used For report indication of fraud or irregularities found in the field .

Management Team Risk emphasize importance identification risk since early and implementation steps mitigation . They develop map risks that include the entire selection and implementation process project as well as set procedure For handle risks the . "We are developing

map risks that include the entire selection and implementation process projects , as well set procedure For handle risks that , " explained a Management Team members Risk . Regular training to all over employee about importance management risks and methods identify The potential for fraud is also provided .

Obedience to The applicable rules and regulations are highly emphasized by the Internal Compliance Unit Team (UKI). They carry out compliance monitoring to standard operational procedures (SOP) and regulations government that regulates the procurement process . " We monitor compliance to standard operational procedures (SOP) and regulations " The government regulates the procurement process ," he said UKI Team member . Inspection suddenness and judgement performance to work units ensure all activity walk in accordance provision .

Use technology information is factor important in fraud prevention in BP2JK Riau Region. System procurement Electronic (e-procurement) enables the tender/ selection process done online with transparency tall . Every stage in the procurement process can monitored in real-time, reducing opportunity happen cheating . Implementation technology This covers use device soft management possible projects monitoring progress project in a way efficient and accurate .

Collaboration between team become factor important in fraud prevention . Every team own mutual roles complete For ensure integrity and accountability in the procurement and implementation process project . Training sustainable about Fraud prevention , ethics and integrity are very important For ensure all over employee understand and be able apply steps fraud prevention with effective . Training This No only involve theory but also studies cases and simulations For strengthen understanding and skills employee in detect and treat potential fraud.

CONCLUSION

Prevention in BP2JK Riau Region Ministry of PUPR requires steps comprehensive strategic For create environment transparent and accountable work . A number of possible potential fraud happen covers pressure finances , yes chance consequence lack of supervision , and rationalization action cheating by individuals related . For overcome matter this is necessary commitment tall from leader in straighten up firm and transparent internal policies , as well regular training for all over employee For ensure understanding and compliance to standard applicable ethics and rules . Transparency in every stages of the procurement process also become key main in fraud prevention , with take notes every expenditure and receipt in a way detailed as well as audit it in a way periodically . Factors important influences effectiveness Fraud prevention includes: commitment leadership , education and training , supervision tight , and collaborative between team. Leadership provides example and confirm importance standard ethics can influence culture free work from fraud. Education and training sustainable help employee recognize and prevent potential fraud. Strict supervision , supported by regular audits and mechanisms reporting anonymous , to be sure every indications of fraud may be followed up with fast . Intercollaboration team and stakeholders interests also strengthen effort fraud prevention . With steps This , BP2JK Riau Region is expected can minimize risk the occurrence of fraud and safeguarding integrity of the election process provider service construction .

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