

**IMPLEMENTATION OF INTERNAL CONTROL IN
PREVENTING FRAUD IN THE PROCUREMENT OF GOOD
AND SERVICES IN THE BENGKALIS DISTRICT
GOVERNMENT**

Nama Mahasiswa : Wilda Seftiani

Nim : 5304201272

Dosen Pembimbing : Endang Sri Wahyuni, SE.,M.Ak CGAA

ABSTRACT

This research aims to investigate the Implementation of Internal Control in Preventing Fraud in the Procurement of Goods and Services in the Bengkalis Regency Government. With a focus on the Goods and Services Procurement Work Unit, this study uses a qualitative approach by collecting data through interviews, documentation and observations. The results of the study show that the Implementation of Internal Control in the Procurement of Goods and Services in the Bengkalis Regency Government has been implemented in accordance with applicable regulations. UKPBJ creates a control environment that supports SPIP with a positive work culture, conducts risk assessments through E-procurement, and evaluates employee performance. Control activities include performance reviews, human resource development, and the implementation of effective policies and procedures. UKPBJ also provides communication facilities that support SPIP and conduct monitoring to ensure the effectiveness of internal control. However, there are weaknesses in monitoring, where some adjustments have not been implemented optimally. Strengthening evaluation and follow-up is needed to minimize fraud and improve procurement efficiency.

Keywords: *Internal Control, Fraud, Procurement of Goods and Services*