

INTISARI

Tujuan Penelitian untuk (1) Menginvestigasi penyebab terjadinya *fraud* pada *e-procurement* Pekerjaan Rehabilitasi Daerah Rawa Mesuji Atas (2) menganalisis cara pelaku pengadaan dalam melakukan pencegahan dan pendeteksian *fraud* pada sistem *e-procurement*. Penelitian ini menggunakan metode penelitian kualitatif dengan pendekatan strategi studi kasus. Teknik pengumpulan data dengan cara wawancara dan analisis dokumen. Narasumber yang menjadi informan sebanyak Sembilan orang yang merupakan pelaku penting dalam proses *e-procurement* pekerjaan Rehabilitasi Daerah Rawa Mesuji Atas. Hasil dari penelitian ini penyebab terjadinya *fraud* pada proses *e-procurement* pada Pekerjaan Rehabilitasi Daerah Rawa Mesuji yaitu (1) kurang andalnya sistem SPSE LKPP (2) tatap muka pada proses *aanwijzing* (3) proses manual pada tahap evaluasi pekerjaan (3) tumpang-tindihnya *job desk* (4) terlalu banyaknya paket pekerjaan yang ditangani panitia (5) rasionalisasi dan keserakahan pelaku *fraud* ini mendukung teori *triangle fraud* yang termasuk dalam kondisi *rationalization* yang terjadi karena seseorang mencari pembenaran atas aktifitasnya yang mengandung *fraud* (6) kurang optimalnya kualitas dan peran sumber daya manusia yang terlibat dalam proses *e-procurement* (7) kurang optimalnya Sistem Pengendalian Internal proses *e-procurement* terutama payung hukum bagi auditor Inspektorat Jenderal dalam melakukan pendampingan dan *probity* audit pada pada proses *e-procurement*. Belum optimalnya penerapan manajemen resiko baik dalam pekerjaan *adminsitrasi* dan pekerjaan konstruksi. Langkah-langkah pencegahan *fraud* yang dapat diidentifikasi penulis dari hasil analisis wawancara yaitu (1) peningkatan integritas pelaku pengadaan (2) peningkatan kompetensi pelaku pengadaan (3) pengoptimalan Peran dan tugas organisasi pengadaan (4) perbaikan sistem pengendalian internal proses *e-procurement* yaitu peningkatan organisasi baik dari sisi panitia pengadaan, auditor internal (5) peningkatan teknologi SPSE LKPP

Keyword : *E-procurement, Fraud, Fraud Triangle, Modus, Motif, Studi Kasus, Penelitian Kualitatif*

**THE ANALYSIS OF THE FAILURE OF E-PROCUREMENT
IMPLEMENTATION ON FRAUD PREVENTION (CASE OF PEKERJAAN
REHABILITASI DAERAH RAWA MESUJI ATAS)**

ABSTRACT

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The objectives of this research are: (1) to investigate the cause of the occurrence of fraud in the e-procurement of the Wetland Rehabilitation Works in Mesuji Atas; and (2) to analyze the way the procurement executors prevent and detect fraud in the e-procurement system. This study used a qualitative research approach with the case study strategy. Data were collected using interviews and analyses of documents. As many as nine people participated as informants. They are individuals in the process of the e-procurement work of the Wetland Rehabilitation Works in Mesuji Atas. The results of this study indicate that the causes of fraud in the process of the e-procurement in the Rehabilitation works of the Wetland in Mesuji are: (1) less reliable system of SPSE LKPP; (2) face to face process of *aanwijzing*; (3) manual process when evaluating the work; (4) overlapping job description; (5) too many jobs taken care by the committee; (6) rationalization and greedy perpetrators of fraud, and this supports the theory of triangle fraud included in a rationale when someone is looking for a justification for his/her activities containing fraud; (7) less quality of human resources involved in the process; (8) the weakness of internal control in the e-procurement process, especially in the legal status of the auditor of the Inspectorate General in assisting and carrying out probity audit on the e-procurement process, and (9) poor application of risk management in both the employment administration and the construction work. Steps of fraud prevention can be identified from the analysis of the interview: (1) improving the integrity of procurement executors, (2) improving the competence of procurement executors, (3) optimizing the role and tasks of the procurement organization, (4) improving of the internal control mechanism of the e-procurement process that is by increasing the good organization of both the procurement committee and the internal auditor, and (5) improving the technology of SPSE LKPP.

Keywords: e-procurement, fraud, Fraud Triangle, *modus*, *motif*, case studies, qualitative research