

ABSTRACT

Implementation of e-procurement followed by a strong internal control system is expected to reduce opportunities for fraud in the procurement process. Therefore, the purpose of this study was to examine the relationship between the implementation of e-procurement and internal control systems on the effectiveness of public procurement fraud prevention.

This research uses primary data obtained from distributing questionnaires. The sample size is 55 respondents representing 7 Semarang City Government agencies. Sample selection using convenience sampling technique. Data were analyzed using multiple regression analysis with SPSS 25 software.

The findings from the analysis test showed that the implementation of e-procurement did not have a significant effect on the effectiveness of fraud in the procurement of goods and services. While the internal control system has a significant influence on the effectiveness of fraud in the procurement of goods and services. This research also shows the results of the implementation of e-procurement followed by an internal control system that together can minimize the occurrence of fraud in the process of procuring goods and services.

Keywords: *E-Procurement, Internal Control System, Fraud Prevention*