

ABSTRACT

This study aims to empirically prove the effect of village apparatus competence, individual morality, internal control system effectiveness, whistleblowing system effectiveness and organisational culture on the prevention of village fund fraud. This research uses a quantitative approach with a questionnaire as the main instrument to obtain data from the respondents. The sample of this study consisted of 161 village officials spread over 54 villages in Blora Regency area. This study used simple random sampling technique to select the sample. The results of this study indicate that the competence of village officials, individual morality, effectiveness of internal control system, effectiveness of whistleblowing system and organisational culture have a positive effect on the prevention of village fund fraud. The results of this study are expected to be a reference for stakeholders in formulating better policies and strategies for managing village funds.

Keywords : *Apparatus Competence, Fraud Prevention, Internal Control System Effectiveness, Morality, Village Funds, Whistleblowing System Effectiveness*