

## **ABSTRACT**

*The payroll system is a crucial component in the effective management of human resources, especially in the public sector. This study focuses on obtaining empirical evidence regarding the effectiveness of the payroll system in preventing fraud within the Indonesian National Police (POLRI) in Papua Province. Due to the limited number of previous studies specifically addressing payroll systems in law enforcement institutions, this research applies the fraud triangle framework to identify key factors that influence the opportunity for fraud to occur.*

*Data were collected through questionnaires and interviews with POLRI personnel across various rank levels. The analytical methods used include descriptive quantitative and qualitative approaches, with a particular focus on the "opportunity" aspect of the fraud triangle and the role of internal control systems in fraud prevention.*

*The results show that while the payroll system in POLRI Papua Province is structured and computerized, weaknesses in internal oversight and lack of task segregation still allow opportunities for fraud. Practices such as ghost employees and attendance data manipulation were identified. This study concludes that strong internal controls and the application of transparency and accountability principles are essential to close loopholes that may lead to payroll-related fraud in the public sector.*

*Keywords: Payroll System, Fraud, Fraud Triangle, Internal Control, POLRI, Public Sector.*