

## **Abstract**

*This study aims to obtain empirical evidence regarding the influence of civil servant morality, whistleblowing systems, civil servant competence, religiosity, and internal control systems on fraud prevention in village fund management, with situational leadership style as a moderating variable. The sampling technique used was multistage sampling. In the first stage, cluster sampling was used, with sub-districts as clusters, where each selected sub-district represented the research area. The second stage used simple random sampling to select the sample villages from each sub-district. A total of 329 respondents were obtained through the distribution of questionnaires directly throughout the Kerinci Regency. Data analysis was conducted using the Structural Equation Model–Partial Least Squares (SEM-PLS) with the assistance of SmartPLS 4.0 software. The results showed that the morality of officials and internal control systems had a positive effect on fraud prevention in village fund management, while whistleblowing, official competence, and religiosity had no significant effect. In addition, situational leadership style strengthens the influence of whistleblowing on fraud prevention, but weakens the influence of internal control systems on fraud prevention. Meanwhile, situational leadership style has no effect on the relationship between morality, competence, and religiosity and fraud prevention in village fund management.*

**Keywords:** *Civil Servant Morality, Whistleblowing System, Civil Servant Competence, Religiosity, Internal Control System, Situational Leadership Style, Fraud Prevention, Village Funds.*