ABSTRACT

The increasingly rampant corruption has caused a lot of bad impacts for the community and local government. The methods and types are increasingly varied for over time. Corruption acts that often occur such as abuse of power, cases of bribery or gratification, illegal levies, provision of facilitation payments for certain projects as part of collusion and nepotism, misuse of assets and funds or government budgets (regional or state). These actions are considered by the community as a natural thing and often occur. Because of this negative impact, a reformative action is needed to tackle corruption. The purpose of this study is to determine the recommended detection and prevention actions for local governments as public servants and government administrators so that their organizations are free from corruption.

This study uses a qualitative method with a phenomenological approach. Through a phenomenological approach, this study attempts to analyze what the informants experienced. The data used is primary data. Data was collected by using open interview techniques directly to informants. This research was conducted in Semarang Regency. The informants who became resource persons were structural officials and auditors within the Semarang Regency Government. The data analysis technique adopts the approach proposed by (Moustakas, 1994), which is simplified by (John W Creswell, 2009) that there are six important procedures that must be carried out, namely: determining the phenomenon that will be the object of research, formulating questions to be asked, collecting data, techniques for analyzing data, describing essence, and reporting research results.

This study shows that the detection and prevention of corruption has been carried out in the Semarang Regency environment. The Internal Control System has been effectively implemented as a method of preventing corruption. In addition to breakthrough non-cash transactions, preventive action against whistle blowing can also minimize the occurrence of corruption. And when the violation has been committed, it is necessary to have a good corruption detection system, namely by identifying, examining documents, confirming and clarifying with partners, and understanding the factors causing corruption through the Fraud Diamond theory.

Keywords: Detection, Prevention, Corruption, Sector Public