

Abstrak

Adanya potensi besar *fraud* pengadaan barang/jasa (PBJ) di Kementerian Pekerjaan Umum dan Perumahan Rakyat (PUPR) menjadi alasan dalam penelitian ini. Penelitian ini membahas secara mendalam faktor-faktor yang dapat mendorong terjadinya *fraud* PBJ di Kementerian PUPR dengan menggunakan pendekatan *fraud diamond theory*. Penelitian ini menggunakan metode kualitatif dengan sumber data utama berupa hasil wawancara kepada sepuluh pegawai Kementerian PUPR yang terdiri dari auditor investigasi, pelaku PBJ dan Unit Kepatuhan Internal. Hasil penelitian menunjukkan adanya dua belas faktor yang dapat mendorong terjadinya *fraud* PBJ di Kementerian PUPR yaitu adanya faktor tekanan baik dari individu, dari internal organisasi maupun dari eksternal organisasi, implementasi pengendalian internal yang belum optimal, pegawai masih takut untuk melaporkan *fraud* melalui *whistleblowing system*, implementasi hukuman disiplin belum optimal, pelaksanaan audit belum optimal, pendapatan tidak sesuai dengan beban kerja, rasionalisasi tidak merugikan pihak lain, adanya pengeluaran-pengeluaran yang harus dikeluarkan namun tidak diakomodasi serta faktor kemampuan berupa jabatan atau wewenang dan kemampuan untuk bekerjasama.

Kata kunci: *fraud*, *fraud diamond theory*, pengadaan barang/jasa

Abstract

The background to this research is that there is a large potential for fraud in public procurement at the Ministry of Public Works and Public Housing Republic of Indonesia. This research discusses in depth the factors that can encourage fraud in public procurement in organizations using the fraud diamond theory approach. This research uses qualitative methods with the main research data source being the results of interviews with ten employees consisting of investigative auditors, employees who carry out procurement in the field and employees from the Internal Compliance Unit. The results of the research show that there are twelve factors that can encourage public procurement fraud in organizations which are the presence of pressure factors from individuals, internal organizations and external organizations, implementation of internal controls that are not optimal, employees still afraid to report fraud through the whistleblowing system, implementation of disciplinary punishment is not optimal, audit implementation is not optimal, income does not match workload, there is an rationalization that what he does doesn't harm other parties, there are expenses that must be incurred but are not accommodated in the budget as well as ability factors in the form of position or authority and ability to carry out fraud together.

Keywords: fraud, fraud diamond theory, public procurement