

ABSTRACT

The purpose of this study is to empirically demonstrate the impact of apparatus competence, apparatus morality, apparatus integrity, whistleblowing system, internal control system, and organizational culture on the prevention of fraud in village funds. This research is a quantitative study with primary data sources obtained from distributing questionnaires to 241 village officials in the Demak Regency Government Environment using convenience sampling. The sampling technique used was convenience sampling. The analysis technique used to test the hypothesis is multiple linear regression with WrapPLS version 8 as an analysis tool. The results indicated that apparatus morality, whistleblowing system, internal control system, and organizational culture positively influence fraud prevention in village fund management, while apparatus competence and apparatus integrity do not have an impact. The findings of this study are expected to contribute to enhancing the effectiveness of village fund management in preventing potential fraud and serve as a valuable reference for similar studies.

Keywords: *Apparatus Competence, Apparatus Morality, Apparatus Integrity, Whistleblowing System, Internal Control System, Organizational Culture, Fraud Prevention, Village Fund.*

