

ABSTRACT

Healthcare services are an essential part of the health system aimed at maintaining, improving, and restoring health. As a primary service provider, hospitals must implement effective internal control systems to prevent fraud. Despite various regulations being issued, fraud continues to occur. This study evaluates the internal control system in preventing fraud at a university hospital, which has the complexity of being both an educational and healthcare institution.

This research involves hospital employees at a university hospital in Semarang, using a purposive sampling approach with extreme individual selection. The primary informants include managers and department heads involved in policy-making, while triangulation informants are operational staff who support data validity. Data were collected through document review, interviews with relevant staff, and observations to evaluate the internal control system, the role of technology, and perceptions of fraud at the hospital.

The results show that the university hospital's internal control system has adopted the COSO framework, but it is not yet fully effective. Accountability culture is weak, risk assessment for fraud is not comprehensive, implementation of BPJS claim SOPs is inconsistent, the information system is not real-time, and internal monitoring is limited. Technology has not been optimally utilized to detect fraud patterns, and improvements are needed in various aspects.

Future research is recommended to expand the scope to include public hospitals (RSUD) and private hospitals, as well as conduct an in-depth analysis of information technology and real-time fraud detection software. Future studies could also explore fraud in other areas, such as procurement, to provide a more comprehensive view of fraud control in healthcare. Furthermore, future research should involve more informants from different organizational levels and external stakeholders to enrich the results and contributions to fraud control in healthcare.

Keywords : Internal control system, fraud, university hospital, COSO framework, healthcare fraud