

## **ABSTRACT**

*Fraud is a fundamental problem in organizational governance, particularly in the public sector. A survey by the Association of Certified Fraud Examiners (ACFE) in Indonesia indicates that corruption is the most dominant form of fraud, highlighting the need for systematic and sustainable prevention efforts. Fraud prevention can be strengthened through the effectiveness of internal control systems, transformational leadership, and the effectiveness of integrity zones (WBK/WBBM). This study aims to analyze the effect of internal control system effectiveness, transformational leadership, and integrity zone effectiveness on fraud prevention in the public sector. This study employs a quantitative approach using a survey method. The sample consists of Civil Servants (ASN) within the Ministry of Agriculture, selected using purposive sampling. The data used are primary data collected through a questionnaire administered via Google Forms, with a total of 375 respondents. Data analysis was conducted using Structural Equation Modeling–Partial Least Squares (SEM-PLS) with the assistance of Smart PLS 4.0 software. The results indicate that the effectiveness of internal control systems, transformational leadership, and the effectiveness of integrity zones have a positive and significant effect on fraud prevention. These findings suggest that strengthening these three factors directly reduces the likelihood of fraud through improved oversight quality, reinforcement of ethical values, and internalization of an integrity-based organizational culture. Furthermore, the findings highlight a synergy between behavioral and institutional perspectives, where transformational leadership shapes individual values, while internal control systems and integrity zones create regulatory and normative pressures. Practically, this study emphasizes the importance of strengthening the implementation of Government Internal Control Systems (SPIP), enhancing transformational leadership quality, and optimizing the effectiveness of integrity zones as an integrated strategy to minimize fraud risk in the public sector.*

**Keywords:** *Internal Control System Effectiveness, Transformational Leadership, Integrity Zone Effectiveness, Fraud Prevention, Public Sector.*

