

***THE ROLE OF THE GOVERNMENT INTERNAL CONTROL SYSTEM (SPIP)  
IN PREVENTING FINANCIAL MANAGEMENT FRAUD AT THE  
DEPARTMENT OF ENVIRONMENT OF JEMBER REGENCY***

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***ABSTRACT***

*This research aims to explain and describe the role of the Government Internal Control System (SPIP) in preventing financial management fraud at the Department of Environment of Jember Regency. The type of research used is descriptive with a qualitative method or approach. The results of this research indicate that the Department of Environment of Jember Regency has implemented elements of the Government Internal Control System (SPIP). The Control Environment and Monitoring elements are adequate, while the Risk Assessment, Control Activities, and Information and Communication elements are not adequate. The Department of Environment of Jember Regency has fulfilled the principles of financial management, but has not maximized in fulfilling the principle of Being Able to Fulfill Financial Obligations. The Department of Environment of Jember Regency has met fraud prevention indicators based on fraud prevention methods. The implementation of the Government Internal Control System (SPIP) can be a tool in efforts to prevent financial management fraud.*

***Keywords:*** *Government Internal Control System, Fraud Prevention, Financial Management, Department of Environment*