

***Implementation of Internal Audit in Detecting Fraud in Construction Company  
PT.XYZ***

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**ABSTRACT**

*This study is to evaluate how Internal Audit Implementation in detecting fraud, through 4 governance: 1. Procurement of Employees and Labor, 2. Procurement of Materials and Subcontractors, 3. Finance, 4. Billing of Contract Progress, in the construction of Apartment A and Ruko CC in Jakarta. The researcher used a qualitative research method with an ethnomethodology approach, the Author was assisted by 9 Informants: MS1, MS2, MA, MS, PID Main Informants. Informants MD, MB, PS and S supporting informants as triangulation. That Employee Procurement Governance is carried out by PM not HRD, nepotism arises, contradicts the culture of Integrity, SOP and ISO 37001 SMAP. In Ethnomethodology, Labor Governance is depicted that the culture of fraud still occurs. The model: eating together, cutting the results of the survey, cash back, pretending to borrow, asking for quotas, daily wages. Material and Subcontractor governance is in accordance with SOP but some deviate from SOP because of the owner's MOU. That the Financial Management of the 2-weekly Aanvraag is in accordance with SOP, but cash expenditures have not been strictly regulated and have the potential for fraud. That the Contract Collection Procedure is in accordance with SOP, but the owner is holding back a maximum progress value of 95%, additional work is held back until the end of the project, harming PT XYZ. That consistent, routine and high integrity Internal Audit can detect fraud.*

***Keywords*** : *Employee and Labor Governance, Materials and Subcontracts, Finance and Progress Billing, Fraud, Internal Audit*

# **Implementasi Internal Audit Dalam Mendeteksi Fraud Pada Perusahaan Konstruksi PT XYZ**

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## **ABSTRAK**

Penelitian ini untuk mengevaluasi bagaimana Implementasi Internal Audit dalam mendeteksi *fraud*, melalui 4 tata kelola : 1. Pengadaan Karyawan dan Tenaga Kerja, 2. Pengadaan Bahan dan Subkont, 3. Keuangan, 4. Penagihan Progress Kontrak, pada pembangunan Apartement A dan Ruko CC di Jakarta. Peneliti menggunakan metode penelitian kualitatif dengan pendekatan etnometodologi, Penulis dibantu 9 Informan : MS1, MS2, MA, MS, PID Informan utama. Informan MD, MB, PS dan S informan pendukung sebagai triangulasi. Bahwa Tata Kelola Pengadaan Karyawan dilakukan PM bukan HRD, timbul nepotisme, bertentangan budaya *Integrity*, SOP dan ISO 37001 SMAP. Dalam Tata Kelola Tenaga Kerja secara Etnometodology terpotret bahwa budaya *fraud masih terjadi*. Modelnya : makan bersama, motong hasil opname, cash back, pura-pura minjem, minta jatah, upah harian. Tata kelola Bahan dan Subkont sesuai SOP tetapi sebagian menyimpangi SOP karena MOU *owner*. Bahwa Tata Kelola Keuangan Aanvraag 2 mingguan sesuai SOP, tapi pengeluaran kas belum diatur ketat dan berpotensi fraud. Bahwa Prosedur Penagihan Kontrak sesuai SOP ditetapkan, tetapi pihak *owner* menahan nilai progress maksimal 95%, kerja tambah ditahan sampai akhir proyek, merugikan PT XYZ. Bahwa Internal Audit yang konsisten, rutin dan berintegritas tinggi bisa mendeteksi *fraud*.

**Kata Kunci** : Tata Kelola Karyawan dan Tenaga Kerja, Bahan dan Subkont, Keuangan dan Penagihan Progress, *Fraud*, Internal Audit