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# Analysis of Policy Implementation in Supervision and Prevention of Fraud: A Review in the Riau Provincial Government Environment

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**Abstrak**− Currently, the main problem of policy implementation in the supervision and prevention of fraudulent practices in the government environment always refers to the content and context of policy implementation which is not yet fully ideal and complex in the public space. Therefore, this study aims to analyze the implementation of policies in the supervision and prevention of fraudulent practices in the Riau Provincial Government area. This research method uses a qualitative research approach based on descriptive methods, with data collection through interviews, official documents, field notes, and online news media. The researcher then uses thematic analysis techniques with NVivo 12 Plus to help map data based on subjects relevant to the research objectives. The main findings of the study indicate that the policy of supervision and prevention of fraud in the Riau Provincial Government environment is still ineffective and complex in terms of policy content and implementation context so it has not achieved its main objective, namely preventing criminal acts of fraud. The main stages and priorities that need to be carried out in handling fraud are to improve the system of supervision and prevention of criminal acts of fraud based on a more comprehensive legal basis, as well as build early detection methods for possible criminal acts of fraud. However, the effectiveness of this policy implementation method is highly dependent on the extent to which awareness between sectors of regional apparatus organizations (OPD) and the commitment of the government's internal supervisory apparatus (APIP) can be implemented, especially when handling audit proposals that are not taken seriously.

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**Kata Kunci:** Policy implementation; supervision; prevention; fraud; Goverment.

## 1. PENDAHULUAN

In the current era of disruption, the rampant practice of fraud in government circles has become a topic that is often discussed in the public sphere (Leitner & Stiefmueller, 2019; Yusoff et al., 2023). This is because the existence of the phenomena of fraud, corruption, and collusion are the most frequent forms of criminal acts in the government area in the procurement of goods and services which result in very large state losses, inefficiency, and misuse of state finances (Chen, 2021; S. Lyra et al., 2022). The public procurement process, both in the form of goods and services and construction, is one of the processes that are very vulnerable to deviations and fraud in various sectors of world government including Indonesia (Christian et al., 2019; S. Lyra et al., 2022; Suardi et al., 2024; Velasco et al., 2021). Based on a report by the Association of Certified Fraud Examiners (ACFE, 2024), Indonesia ranks fourth in Asia Pacific for fraud cases. According to the survey, in the period 2022-2024, Indonesia had a fairly large number of fraud cases, making it one of the countries with the highest fraud rates in Asia Pacific (Lamongan.jatimnetwork.com, 2023). In a state of systemic fraudulent practices and corruption such as in Indonesia, collective responsibility is very important to eradicate corruption effectively (Ismail et al., 2020; Suardi et al., 2024). Therefore, credibility in the procurement process of goods and services in government is the main key to realizing effective governance (Amin et al., 2024; Mushi et al., 2024).

As a study and comparison material that can confirm the differences with previous studies, researchers have reviewed various studies that are relevant to this study. Research by Sumanti (2020) has shown that efforts to strengthen the capabilities of the Government's Internal Supervisory Apparatus (APIP) as a regional government supervisory institution using the Internal Audit Capability Model (IACM) have resulted in significant increases in capabilities and positive impacts. Then, a study by Satria Nusantara & Ridwan Maksum (2021) explains that the implementation of policies to prevent fraud is still not optimal because it still leaves gaps for fraud and corruption in regional governments, such as the dilemma of policy implementation, determination of inappropriate supervision indicators, limitations of organizational structures, ineffective supervision budgeting mechanisms, and political bias between levels of government. Furthermore, a study by Kurniawan et al. (2025) emphasizes that internal control based on honesty, independence, and professionalism by Regional Apparatus Organizations (OPD) will all have an impact on preventing fraud, so regional leaders must pay more attention to ASN provisions related to government internal control to avoid, reduce and stop criminal acts of fraud.

Based on the three previous studies that have been described above, it is clear that there has been no comprehensive research on the implementation of policies in the supervision and prevention of fraud in the government environment, where researchers use a different main theory from previous studies. Researchers are interested in examining the concept of successful policy implementation based on the content of the policy and the context of its implementation (Grindle, 2017).

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In the context of the local government environment in Indonesia, Riau Province is also included in the government area that is vulnerable and prone to fraudulent acts, where this province is known for the "hattrick" phenomenon, namely the arrest of three governors in succession for corruption cases that are detrimental to the region (Liputan6.com, 2020). In addition, there was a case of fraud against the construction of the Senapelan Grand Mosque one of the historical and important buildings in Pekanbaru City, Riau, which should have been carried out with integrity and transparency. However, a government official who was responsible for managing the finances for the construction of the mosque was involved in fraudulent activities that were detrimental to the community and development with a state loss of IDR 1,362,182,699.62 (Kompas.com, 2023). Then, in the current reality, the phenomenon of fraud continues to occur as seen from the detention of the Acting Mayor of Pekanbaru (along with the Regional Secretary and the Acting Head of the General Bureau) appointed by the Ministry of Home Affairs with follow-up in the form of searches of 12 official residences and 6 Pekanbaru City Government Agency offices (Tempo.co, 2024). Based on data from the Republic of Indonesia's Audit Board (BPK), regional losses that occurred in Riau Province in the five highest Regional Apparatus Organizations (OPD) during the period 2019 to 2023 reached a concerning value, with the first position occupied by the Public Works and Public Housing Agency (PUPR) with 15 cases of regional losses worth IDR 26,113,690,528.25, followed by the DPRD Secretariat with three cases of losses worth IDR 3,114,510,000.00, as seen in Figure 1 below:

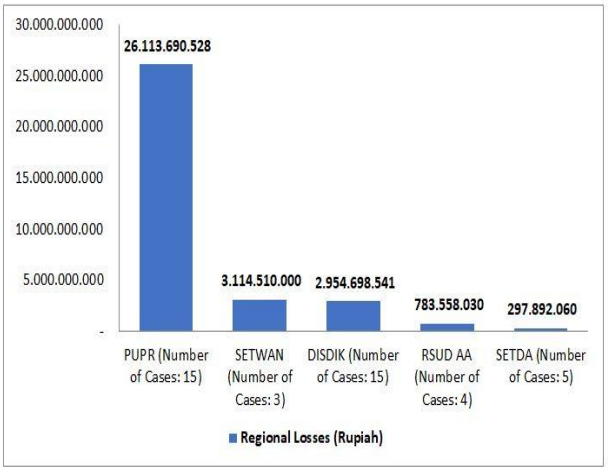



**Figure 1.** The amount of regional losses in the 5 (five) Regional Apparatus Organizations (OPD) of Riau Province
*Source: Regional Loss Report of BPK RI, 2024.*

Figure 1 above shows that the main cause of regional losses is inefficiency in spending in two main sectors, namely technical specifications of projects at the PUPR Office and spending on goods at the Riau Provincial DPRD Secretariat. The PUPR Office experienced the highest losses due to technical specification problems which indicated potential inconsistencies in the planning and implementation of infrastructure projects. Meanwhile, at the DPRD Secretariat, the largest losses came from spending on goods which included: procurement of goods and services and travel expenses which reached 90% of the total losses. This indicates inefficiency in budget management, both in the procurement process and in the implementation of travel that is not in accordance with its objectives. In the process, these losses have then had an impact on budget limitations for other priority programs such as quality infrastructure development, education services, and health facilities for the community in Riau Province (Goriau.com, 2025). In addition, the high number of losses has the potential to reduce public trust in the transparency and accountability of local governments, which has the potential to cause public dissatisfaction and increase the risk of social instability (Bhutto, 2024; Cakaplah.com, 2025; Ragolane & Malatji, 2024). In terms of governance, these regional losses can also trigger further investigations by audit institutions and result in legal sanctions for those responsible (Riaupagi.com, 2025).

Currently, one of the fraud supervision and prevention mechanisms in Riau Province is carried out by the Government Internal Supervisory Apparatus (APIP) through the Riau Provincial Inspectorate which has initiated a fraud prevention program as outlined in the Decree of the Governor of Riau Number KPTs. 1578/XI/2022 Concerning the Fraud Control Team in the Riau Provincial Government Environment which includes several important elements such as planning, fraud control system design, coordination, monitoring, and evaluation of the fraud control system. Each of these elements serves to strengthen integrity and transparency in budget management and ensure that every government action supervised by the Government Internal Supervisory Apparatus (APIP) can be accounted for in the public space (Mediacenter.riau.go.id, 2024).

In this context, although APIP has the authority and instruments that are believed to be adequate, its implementation is still far from optimal. One of the fundamental weaknesses of the APIP supervision system is its emphasis on compliance rather than proactive prevention. This compliance-based strategy is often more administrative and does not consider risk analysis or early detection of potential fraud (Sumanti, 2020). As a result, many cases of corruption and fraud were only revealed after the state suffered losses, such as the case of the fictitious official travel

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order letter (SPPD) in Riau (Kompas.com, 2023) and the misappropriation of funds from the Senapelan Grand Mosque in Pekanbaru City (Tempo.co, 2024). In addition, the lack of support from local governments and the low awareness of regional apparatus organizations (OPD) have also worsened the situation because many audit proposals were not taken seriously (Mediacenter.riau.go.id, 2024). If this continues, APIP supervision will be reactive and ineffective in preventing corruption and fraud at the regional level in Riau Province.

Based on the explanation of the above phenomenon, it can be seen that the phenomenon of fraud in the Riau Provincial Government environment requires serious handling through effective supervision and prevention policies to prevent repeated regional losses in Riau Province in the future. Therefore, this study aims to analyze the implementation of policies in the supervision and prevention of fraud in the Riau Provincial Government environment.

### 2. Literature Review

#### Policy Implementation

Implementation basically means not just an activity, but an activity that is planned methodically and can be carried out seriously based on normative standards in order to achieve the objectives of the activity (Garashi et al., 2021; Prasetiyo et al., 2024). Then, policy implementation is the initial stage of the policy-making process, where the form and influence of the policy are determined by the implementation which is at the intersection of politics, policy, and the public. Policy implementation occurs within a certain institutional framework and requires the use of certain structures and organizations that have the authority to make decisions and assign specific responsibilities in the implementation process (Sager & Gofen, 2022; Zhelyazkova et al., 2024).

Policy implementation in public sector organizations has grown rapidly over the past two decades, but policymakers find it difficult to systematically influence policy practice because of their perception of a policy that does not provide comprehensive instructions on how to implement it (Söderberg & Liff, 2023). However, policymakers tend to forget that policy implementation is highly dependent on the local context and changes required for the policy to function optimally (Bahagia et al., 2025; Sager & Gofen, 2022; Widodo & Alfatih, 2025). In line with this, according to Grindle (2017), the level of policy implementation that includes policy content and implementation context greatly determines the success of implementation. *First*, policy content includes the interests affected, types of benefits, scope of expected changes, locations of decision-making and program implementers, and resources committed. *Second*, the implementation context includes the power, interests, and strategies of actors, characteristics of institutions and regimes, and compliance and responsiveness (Prihatin & Wicaksono, 2021).

#### Fraud Monitoring and Prevention

In general, fraud is defined as an act of deception that includes various deviations and unlawful behavior characterized by deliberate deception (Rahayu & Susilowati, 2025). This is done to gain an unfair advantage over the organization and can be done by outsiders or internal employees (Rahayu & Susilowati, 2025; Satria Nusantara & Ridwan Maksum, 2021; S. Lyra et al., 2022). n the process, the implementation of e-procurement, whistleblowing systems, and government internal control systems (SPIP) have had a positive impact on reducing fraud in local government environments, especially in the procurement of goods and services (Wardani et al, 2021). Then, an internal control system ineffective fraud prevention is more than just a digital system (Bello & Olufemi, 2024; Xu et al., 2024), where its realization must be able to make leaders more responsible for their plans and can guarantee that the planning made has met the initial objectives set (Rashid, 2022).

The current fraud prevention monitoring system in government is fundamentally flawed because it focuses on administrative compliance rather than early detection of potential fraud. Thus, the limitations of viewing fraud and corruption through a limited perspective have prompted academics and practitioners to look beyond simple solutions (Roffia & Poffo, 2025). The diverse nature of fraud and corruption requires a holistic approach, where changes in the characteristics of fraud perpetrators affect the adaptive control mechanisms of the organization so that the effectiveness of the disclosure system depends on the auditor's awareness of fraud. Furthermore, the complexity of corruption and fraud requires a nuanced approach to the interaction of strategies within the organizational structure, and this has emphasized that a single action that can eliminate corruption in an organization is a simplification and a misconception (Maulidi et al., 2024).

## 2. METODE PENELITIAN

This study uses a qualitative research approach based on descriptive methods, which are chosen primarily to assist researchers in systematically collecting information and understanding the meaning of situations and phenomena in their context (Fife & Gossner, 2024; John W. Creswell & David Creswell, 2018; Tracy, 2024). In the process of this study, researchers have carried out crucial phases by asking scientific questions and procedures, classifying data using relevant theoretical indicators, and interpreting the meaning of the data.

The data obtained are qualitative, and derived from interview transcripts, field notes, policy documents, and online news media related to the research issue. Data collection in this study was carried out through in-depth interviews with

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parties directly involved in the fraud supervision and prevention policy process in Riau Province, including government officials classified as echelon IB officials, echelon II officials, echelon III officials, and functional officials. In addition to interviews, researchers also reviewed official government documents, online news media, and policy notes on fraud supervision and prevention. The data was then reviewed qualitatively to identify the main themes that emerged, as well as to better understand the steps of fraud supervision and prevention policies implemented in the context of the Riau Provincial Government.

Then, the researcher used thematic analysis techniques with NVivo 12 Plus to categorize the data based on the main subjects that were important to the research objectives (Allsop et al., 2022; Jackson & Bazeley, 2019). This procedure requires coding data from interviews and documents, which are then arranged into relevant categories. The findings of this analysis are believed to provide a clear picture of the obstacles and potential in strengthening the implementation of fraud supervision and prevention policies in the local government environment, as well as ideal policy recommendations for dealing with fraud phenomena in the future.

In this study, the researcher used Grindle's theory (2017) which explains that there are 2 (two) crucial dimensions in the success of policy implementation, namely: *First*, policy content which includes: interests affected, types of benefits, scope of expected changes, location of decision-making and program implementers, and resources committed. *Second*, the implementation context consists of the power, interests, and strategies of the actors, the characteristics of institutions and regimes, and compliance and responsiveness (Grindle, 2017; Prihatin & Wicaksono, 2021).

# 3. HASIL DAN PEMBAHASAN

## 3.1 Results and Discussion

The analysis of policy implementation in the supervision and prevention of fraud in the Riau Provincial Government environment will essentially be described from crucial indicators of policy implementation, namely policy content and implementation context (Grindle, 2017). The specific legal basis that regulates the policy of supervision and prevention of fraud in the Riau Provincial Government environment is the decree of the Governor of Riau Number KPTs. 1578/XI/2022 Concerning the Fraud Control Team in the Riau Provincial Government Environment which includes functions to strengthen transparency and integrity in regional budget management and strives to ensure that every government action can always be accounted for by being supervised by the Government's Internal Supervisory Apparatus (APIP).

**Policy Content in Fraud Supervision and Prevention**

Fundamentally, the success of implementing public policies is largely determined by several levels of policy implementation, where one of the crucial aspects is the content of the policy (Silva et al., 2021). According to Grindle (2017), the crucial aspect assessed in a policy implementation process is the design of a policy program (policy content) to influence implementation activities that can later have an impact on the community (organization) and individuals (personal) as desired, so that from the design and actions a program is formulated that will be implemented until a goal is achieved from a desired implementation process.

Based on the results of the crosstab query analysis, it was found that each informant had various perspectives on the dimensions of policy content in the supervision and prevention of fraud in the Riau Provincial Government:

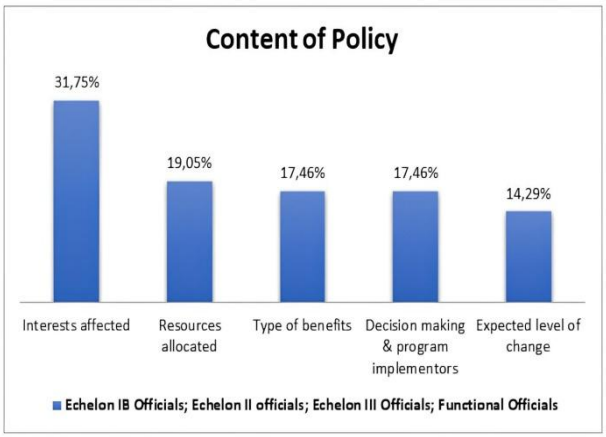



**Figure 2.** Informant Perspectives on the Content of Fraud Prevention and Supervision Policies

In Figure 2 above, it can be seen that based on the informant's perspective, the content of the fraud prevention and supervision policy in the Riau Provincial Government is dominated by aspects of affected interests (31.73%), followed by aspects of allocated resources (19.05%), types of benefits (17.46%), decision making and program implementation (17.46%), and aspects of the expected level of change (14.29%).

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If examined in more detail, each informant (Echelon IB Officials, Echelon II Officials, Echelon III Officials, and Functional Officials) argues that the aspect of interests affected by the Riau Governor's Decree Number Kpts.1578/XI/2022 concerning the Fraud Control Team in the Riau Provincial Government Environment is related to corrupt government officials as the party who feels the most disadvantaged (negative) by the fraud prevention policy because this policy threatens personal interests, such as access to illegal funds, bribes, and abuse of authority. As a result, there will be potential for resistance, sabotage and even hindering the implementation of the policy secretly. Then, State Civil Apparatus (ASN) who work professionally will be helped by the existence of a fraud control system in the Riau Provincial Government environment that will support their integrity in carrying out their main tasks and functions optimally. However, on the other hand, ASNs who are accustomed to a culture of fraud can feel disturbed and show resistance to the hope of change. Furthermore, the private sector which usually gets projects through illegal means (such as bribery or collusion) will also feel very disadvantaged because it can reduce their opportunities to gain illegal profits in the government environment in Riau Province.

More specifically, the crucial points in the informants' explanations can be seen in Figure 3 below:

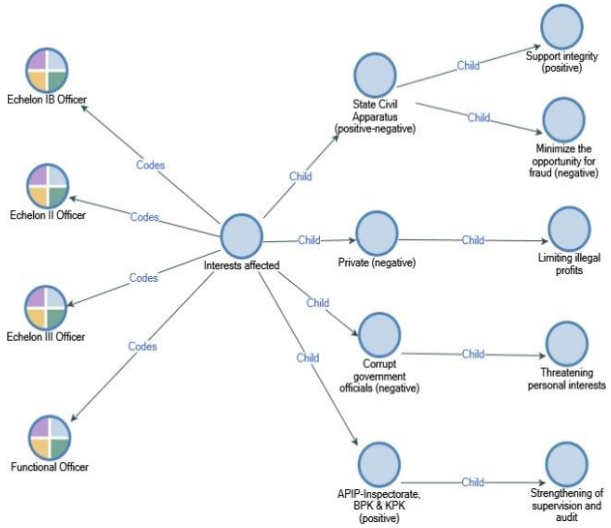



**Figure 3.** Project Maps on Policy Content

Then, in terms of the resources allocated, it is related to the minimal readiness of the organization to prevent fraud in the Riau Provincial Government environment which still requires improvement and strengthening in terms of the effectiveness of coordination and collaboration between Regional Apparatus Organizations (OPD) and the Government Internal Supervisory Apparatus (APIP) such as the Regional Inspectorate, Corruption Eradication Commission (KPK), the Audit Board of Indonesia (BPK), and the Riau Financial and Development Supervisory Agency (BPKP). In addition, APIP is believed to still need to improve its fraud detection capabilities and report them completely to the BPK, so that OPDs will be able to better carry out their obligations to comply with the provisions and regulations in regional financial management in Riau Province.

Furthermore, in terms of the type of benefits, it is an explanation related to the benefits of policies related to fraud control in the Riau Provincial Government environment which can be direct if it is preceded by a complete understanding and a strong intention not to commit fraud. In its development, in the context of the type of direct benefits of the fraud control policy in the Riau Provincial Government, it is related to the improvement in performance in several BUMDs and the issuance of policies in efforts to prevent and reduce fraud in the Riau Provincial OPD environment to strengthen governance and internal control in the Riau Provincial Government environment. However, there are still several important notes such as the need for improvement and strengthening of the content of the policy contained in the "*Riau Governor's Decree Number Kpts.1578/XI/2022 concerning the Fraud Control Team in the Riau Provincial Government Environment*". Several aspects of strengthening include: The Governor's Decree must be more applicable to be implemented (containing SOPs for implementing fraud control strategies) and must contain an affirmation of the application of strict sanctions for perpetrators of fraud in Riau Province.

Next, the aspect of decision-making and program implementation from the informant's perspective is related to the ability of the Government's Internal Supervisory Apparatus (APIP) in the Riau Provincial Government environment which is perceived as not being able to prevent fraud comprehensively. This is because there is still non-compliance with spending by government officials and tends to be repeated. In this context, APIP is believed to still need to improve its integrity and professionalism. In addition, the fact that the technical capabilities and quality of the Inspectorate auditors/examiners are still weak in disclosing fraud and the weak mentality of the Inspectorate auditors/examiners in

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dealing with the temptation of gratification and bribery also adds to the complexity of efforts to prevent fraud in Riau Province.

Furthermore, the aspect of the level of change expected from the contents of the policy in the Decree of the Governor of Riau Number Kpts.1578/XI/2022 concerning the Fraud Control Team in the Riau Provincial Government Environment is essentially related to the area of change in the context of the behavior and structure of Officials and ASN in Riau Province, where the existence of a strong understanding and intention from each OPD not to commit fraud is believed to be able to prevent fraud. However, on the other hand, the opportunity and arrogance factors that are highly correlated with the personal character of each official and bureaucracy in committing fraud in the Riau Provincial Government environment have represented the need for more intensive prevention and supervision efforts from the Inspectorate, such as providing early warnings to OPDs and providing more concrete guidance in fraud prevention and supervision policies. In addition, the expected area of change is also related to the need to establish a Fraud Control Task Force in the regional apparatus environment based on the Decree of the Head of OPD whose task is to socialize anti-fraud policies and culture and to carry out prevention efforts, early detection and handling of fraudulent actions in each OPD environment in Riau Province.

Then, based on the word cloud analysis of the interview results that are relevant to the words that support the policy content as seen in the image below:




**Figure 4.** Word Cloud on Policy Content

Figure 4 above shows the existence of the intensity of dominant words in the policy content dimension in the supervision and prevention of fraud in the Riau Provincial Government. The closest and clearest frequency of words is "Policy" which shows that this issue is most often discussed and spoken by various informants (Echelon IB Officials, Echelon II Officials, Echelon III Officials, and Functional Officials). This means that corrupt government officials are the parties who feel the most disadvantaged (negative) by the contents of the policy contained in the Riau Governor's Decree No.Kpts.1578/X/2022 as an effort to prevent fraud because this policy threatens personal interests such as fraud over assets/inventories, gratification, bribery, extortion, embezzlement in office, embezzlement of revenue (regional/state financial losses), conflicts of interest, fraudulent acts in the procurement of goods/services, false statements and trading in influence. As a result, they (corrupt officials) have the potential to resist, sabotage, and even hinder the implementation of the contents of the policy secretly. Second, namely "Control" which means that through the Decree of the Governor of Riau Number Kpts.1578/XI/2022, it can be a supporting facility aimed at controlling and eliminating opportunities for fraud. Third, namely "Prevention" meaning that preventing fraud in the government environment requires organizational readiness from each regional apparatus organization (OPD) in Riau Province.

Substantially, based on the explanation of the policy content dimension in the supervision and prevention of fraud in the Riau Provincial Government, it has shown that the content of the policy contained in the Decree of the Governor of Riau Number Kpts.1578/XI/2022 concerning the Fraud Control Team in the Riau Provincial Government Environment is still not fully effective because there are still various weaknesses and require inclusive and sustainable strengthening from each stakeholder involved.

**Context of Implementation in Fraud Supervision and Prevention Policy**

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In the development process, the success of implementing public policies is also greatly determined by one level of policy implementation such as the implementation context (Grindle, 2017; Prihatin & Wicaksono, 2021). Based on the results of the crosstab query analysis, it was found that each informant had various perspectives on the dimensions of the policy implementation context in the supervision and prevention of fraud in the Riau Provincial Government:

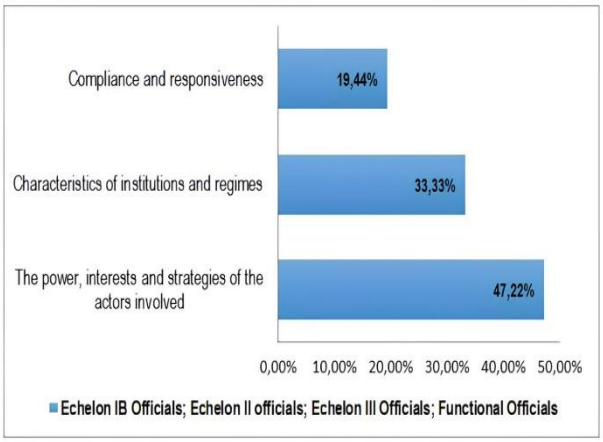



**Figure 5.** Informant Perspectives on the Context of Implementation of Fraud Prevention and Supervision Policies

In Figure 5 above, it can be seen that based on the informant's perspective in the context of implementing the policy of supervision and prevention of fraud in the Riau Provincial Government, it is dominated by the dimensions of power, interests, and strategies of the actors involved (47.22%), followed by the dimensions of institutional and regime characteristics (33.33%), and the dimensions of compliance and responsiveness (19.44%).

If examined in more detail, the dimensions of power, interests, and strategies of the actors involved are related to arguments related to the context of implementation which always lead to power and interests that refer to human resources in the Riau Provincial Government environment. The informant emphasized that if the human resources are not qualified and of poor quality, the opportunity to commit fraud will be higher. Then, several strategies of the actors involved to avoid fraud can be seen from the issuance of structured and systematic SOPs on non-cash payment-based patterns and clear service processes and flows in order to support regional apparatus organizations (OPD) in minimizing the opportunity for fraud.

In addition, prevention has been carried out by conducting Socialization (anti-fraud, WBS, Gratification Control Report) Review (SSH, ASB and HSPK, HPS of regional strategic packages, PBJ Governance, Licensing Governance, BMD Management, Regional Tax Governance, Risk Management Assistance), Assistance (SPIP Implementation Assistance and QA, Anti-Corruption Pilot Village Counseling Assistance, Bureaucratic Reform Implementation Assistance, and ZI Assistance).

However, there are still several crucial points that informants believe can be improved so that policy implementation can run optimally, namely: *First*, in the context of the content of the policy which should be complete and accessible to the public and does not provide loopholes for fraudsters, while on the other hand, currently not all OPDs have known and understood the contents of the policy from the Riau Governor's Decree Number Kpts.1578 / XI / 2022 concerning the Fraud Control Team in the Riau Provincial Government Environment. *Second*, factually based on the Governor's Decree, it is considered to have little effect on reducing fraud cases, because currently it still occurs in the Riau Provincial Government. This is believed by the informant because the supervisory function carried out by the Riau Provincial Inspectorate has not touched the implementing organs as a whole so more massive and progressive socialization, coaching, and supervision are needed for each OPD periodically.

Then, in the dimension of institutional and regime characteristics related to the implementation context which is still constrained because there is still high arrogance by several OPD and ASN Heads in Riau Province because they do not want to be given input and cannot develop decisions from the Governor's Decree to be more specific in their OPD environment, and there is still reluctance of OPD and ASN to coordinate with APIP to make efforts to control and prevent fraud in the Riau Provincial Government environment. Not only that, the still inherent apathy and arrogance due to the low organizational culture (the attitude of officials and ASN who feel that the rules do not apply to them) towards fraud has also created a conducive environment for the potential for fraud, so that this has added complexity in the context of implementing fraud prevention policies in Riau Province.

Furthermore, in the dimensions of compliance and responsiveness, there are still problems in the context of policy implementation, where there is still a reality that not all OPDs within the Riau Provincial Government have been able to

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implement policies (Governor's Decree to manage and prevent fraud risks) in the form of the Saber Pungli team. In the process, non-compliance with existing regulations has clearly become an obstacle and challenge to effectively control and prevent fraud. Thus, the Inspectorate is one of the important actors (agencies) that is expected to help accelerate warnings to OPDs to start committing to complying with the rules that have been set and have better responsiveness.

Based on the word cloud analysis of the interview results that are relevant to the words that support the context of implementation (policy) can be seen in the image below:




**Figure 6.** Word Cloud in the Context of Policy Implementation

Figure 6 above shows the intensity of the dominant words in the implementation context dimension in the fraud supervision and prevention policy in the Riau Provincial Government. The closest and clearest frequency of words is "Implementation" and shows that this issue is most often discussed and spoken by various informants, meaning that the implementation of the policy must begin by increasing the intensity of digitalization-based coaching and supervision for each OPD in the Riau Provincial Government. This is believed to support efforts to strengthen and prepare for an organizational culture that cares about fraud control and prevention. Second, the words "Environment", "Needs" and "Opportunities" mean that a transparent work environment that is always based on organizational needs will be able to minimize control, and prevent fraud in the Riau Provincial Government.

Based on the explanation of the implementation context dimension in the fraud supervision and prevention policy in the Riau Provincial Government, it has shown that the ongoing implementation context is still not optimal because it still has complexity in several important implementation contexts such as indicators of strength, interests, and strategies of the actors involved, characteristics of institutions and regimes, as well as indicators of compliance and responsiveness.

## 4. KESIMPULAN

Implementation of the policy of supervision and prevention of fraud based on the Decree of the Governor of Riau Number Kpts.1578/XI/2022 concerning the Fraud Crime Control Team in the Riau Provincial Government Environment still needs to be strengthened in terms of policy content and implementation context to achieve its main objective, namely preventing fraud in the Riau Provincial Government environment. The main steps and priorities for handling fraud in the regional government environment are to improve the fraud supervision and prevention system based on a more complete legal basis, as well as implement early detection measures for potential fraud. However, the effectiveness of this policy implementation method is highly dependent on the extent to which cooperation between regional apparatus organization sectors and the commitment of relevant stakeholders can be implemented, especially when handling audit proposals that are not taken seriously.

Although the regional government has made efforts to supervise and prevent fraud, the existing obstacles have not been overcome because the fraud supervision and prevention system is still focused on administrative compliance. This study underlines the importance of improving coordination and commitment from each regional apparatus organization (OPD) and internal government supervisory apparatus (APIP) in the policy of supervision and prevention of fraud in the Riau Provincial Government. The fundamental weakness of this study is the availability of qualitative data which, although it provides an in-depth understanding of the implementation of policies in the supervision and prevention of fraud, still cannot be generalized to a broader context. Furthermore, limited access to internal government data and the possibility of interview bias will impact the validity of the results. Further research should present more comprehensive

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data to measure policy implementation more broadly and objectively, including examining public perceptions of the government's readiness to prevent and supervise fraud.

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