

ABSTRACT

R. Priharmoni Akti, *Fraud Risk Assessment Study on Empowerment and Agricultural Development Program*. Under guidance Prof. Dr. M. Nizarul Alim, SE.,MSi.,Ak., CA dan Dr. Prasetyono, SE., Msi., Ak.

Fraud Risk Assessment Study on Empowerment and Agricultural Development Program. The importance of fraud risk assessment in the implementation of an integrated government internal controlling system be background of this study. This study aims to describe and analyze the implementation and performance of LM3 Empowerment and Agricultural Development Program, know the profile and map the risk of fraud and fraud risk assessment recommending applicable and adequate in assessing the risk of fraud on LM3 Empowerment and Agricultural Development Program. More qualitative methods to study the case with the interpretive approach used is very supportive of this research because of the diversity of the sources in terms of educational and social strata. Fraud risk assessments performed produces eleven fraud risk and the risk map which informs that the risk of fraud with the highest significance is LM3 fictitious, Activities fictitious, Broker proposal, Proposal bulging,. Abuse of LM3 asset ,. Conflicts of interest and Controlling are not independen, Bribery Risks,. LM3 report fictitious, and demands urgent realisasai funds at the end of the fiscal year have a significant risk of fraud at a high level. While the risk of fraud gratuities including the risk of fraud with medium level. Significance finding in this study are suggestions for government agencies follow the program manager to perform fraud risk assessments of program comprehensively so as to obtain a description of the risk profile, risk status and fraud risk maps that can be used posedur basic policy development and in establishing fraud control program for social aid program similar to the next.

Keywords: *Fraud Risk Assessment, Empowerment and Agricultural Development, LM3*