

ABSTRACT

THE EFFECT OF GOVERNMENT INTERNAL CONTROL SYSTEM AND INTERNAL AUDIT ON FRAUD PREVENTION IN REGIONAL FINANCIAL MANAGEMENT

*(Survey of Regional Apparatus Organizations within the Tasikmalaya City
Government)*

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This study aims to determine the effect of the Government Internal Control System (GICS) and Internal Audit on Fraud Prevention in Regional Financial Management at Regional Apparatus Organizations (OPD) within the Tasikmalaya City Government. This study employed a quantitative method with a survey approach by distributing questionnaires to employees involved in regional financial management. The data analysis techniques used were data quality testing and path analysis. The results showed that descriptively, the variables of SPIP, Internal Audit, and Fraud Prevention were categorized as good. Simultaneously, SPIP and Internal Audit had a significant effect on Fraud Prevention. Partially, SPIP had a significant effect on Fraud Prevention, while Internal Audit did not have a significant effect on Fraud Prevention. Therefore, it can be concluded that the implementation of SPIP has a more dominant role in supporting the effectiveness of Fraud Prevention compared to Internal Audit directly.

Keywords: *Government Internal Control System, Internal Audit, Fraud Prevention, Regional Financial Management.*