

**PENGARUH PENGENDALIAN INTERNAL DAN AUDIT INTERNAL TERHADAP
PENCEGAHAN TERJADINYA KECURANGAN (FRAUD) PADA ORGANISAI
PERANGKAT DAERAH (OPD) KABUPATEN JEMBER**

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ABSTRACT

This study aims to determine the influence of internal control and internal audit on fraud prevention in the Jember district office using an approach that takes into account the local context, and conceptual factors, will make a significant contribution to the understanding of fraud prevention efforts. This research is a type of quantitative research, namely data obtained in the form of numbers that still need to be analyzed. In this study, the researcher used data analysis methods, descriptive statistics, data quality tests, classical assumption tests, multiple linear regression analysis, and hypothesis testing with the help of SPSS 25. To determine the sample size in this study using Purposive Sampling. The sample criteria used are employees who understand and are experts in the financial reporting section and employees whose work period is more than 1 year. The results of this study show that internal control and internal audit have a significant effect on the prevention of fraud in Jember Regency.

Keywords: Internal Control, Internal Audit, Fraud Prevention