

ABSTRACT

This aims of this research is to find the effect of Risk Based Internal Auditing on Internal Control System of Government and its impact on Fraud Prevention at Inspektorat Provinsi Jawa Barat.

The number of seals taken as many as 67 respondents. The research method used is descriptive and verifikatif method. Data collection techniques are done through primary data by distributing questionnaires. Sampling technique using Probability Sampling technique using Simple Random Sampling method. Statistical analysis used in this research is validity test, reliability test, normality test, path analysis, coefficient of correlation, coefficient of determination and t test.

Based on the results of research conducted can be seen that the influence risk base internal auditing on internal control system of government is 55,9%, the influence internal control system of government on fraud prevention is 72,1%, the influence risk base internal auditing on fraud prevention is 60,9% and the effect risk base internal auditing on fraud prevention through the internal control system of government is 63,5%, while 36,5% is influence of other factor of writer who didn't researched.

Keywords: risk base internal auditing, internal control system of government, fraud prevention