

## **ABSTRACT**

*Fraud, an act that is not responsible or an act that is not praiseworthy in order to benefit yourself. This fraud can be done by several groups or individuals. Usually this fraud is done because of an urge to have something instantly and without any hard work that must be done by the individual or group. The research objectives are: (1) to analyze the influence of the Non-Cash Payment Sistem to have a positive effect on the Regional Government Financial Statements prevention fraud; (2) Analyzing the Influence of the Role of the Government Internal Auditor (APIP) has a positive effect on the Regional Government Financial Statements prevention fraud; (3) Analyze whether the BPK audit findings can moderate the influence of the Non-Cash Payment System and the Role of Government Internal Auditor (APIP) on the Regional Government Financial Statements prevention fraud.*

*The design of this research is comparative causal, that is, research that aims to determine the effect of the independent variable on the dependent variable. This study will examine the effect of non-cash payments and the role of the Government Internal Auditor (APIP) on the Regional Government Financial Statements prevention fraud with BPK audit findings as a moderating variable. The sampling technique uses census sampling technique, namely the sampling technique. where all members of the population are sampled. The total number of respondents who became members of the poll and were given a questionnaire as many as 138 people. The data analysis technique used PLS SEM.*

*Based on the results of the analysis and discussion in the previous section, the following conclusions can be drawn: (1) The non-cash payment system has a positive effect on the Regional Government Financial Statements prevention fraud. (2) The role of the Government Internal Auditor (APIP) has a positive effect on the Regional Government Financial Statements prevention fraud. (3) The BPK audit findings can moderate the influence of the non-cash payment system and the role of the Government Internal Auditor (APIP) in the Regional Government Financial Statements prevention fraud.*

**Keywords:** *Non-cash payment system, Role of Government Internal Auditor, APIP, the Regional Government Financial Statements prevention fraud.*