

ABSTRACT

This study aims to determine the effect of internal control, namely the control environment, risk assessment, control activities, information and communication, monitoring, and internal audit on fraud prevention over the operational management of school assistance funds or BOS.

The method used in this research is a quantitative approach. The data used are primary data by distributing questionnaires to schools located in DKI Jakarta. Sampling using simple random sampling technique, 150 schools were selected as samples. Data were analyzed using Partial Least Square (PLS).

The results show that internal control consists of the control environment, risk assessment, control activities, information and communication, monitoring, and internal audit simultaneously affecting the prevention of fraud in managing BOS funds. The results of the trials are only significant risk assessments, control activities, and monitoring. While other dimensions, namely the control environment, information and communication, and internal audit are not significant.

Keywords: Internal Control, internal audit, fraud prevention