

ABSTRACT

The purpose of this research is to analyze the role of the Audit Board of Republic Indonesia on the Effectiveness of the Government's Internal Control System. In addition, this study also aims to analyze the commitment of the Internal Government Supervisory Apparatus as a moderating variable to the relationship between the role of the Audit Board of Republic Indonesia on the Effectiveness of the Government Internal Control System.

This research was conducted using a survey method by distributing questionnaires to respondents. Respondents in this study are auditors who work in the Provincial and City / Regency Inspectorates in Central Java. The number of samples used in this study were 244 respondents who worked as auditors in 9 Inspectorates of the city / regency of Semarang, including the Inspectorate of Provinces of Central Java. The analytical tool used in this study is IBM statistics SPSS v.25.

The results showed that the role of Audit Board of Republic Indonesia had a positive effect on the effectiveness of the government's internal control system but the commitment of the government's internal supervisory apparatus could not moderate the relationship between the role of the Audit Board of Republic Indonesia on the effectiveness of the government's internal control system.

Keywords: *Government's Internal Control System, Audit Board of Republic Indonesia, Commitment of the Internal Government Supervisory Apparatus.*