

## **ABSTRACT**

### ***Influence of Internal Control and Internal Audit on Efforts to Minimize Fraud***

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*This study aims to determine the effect of internal control and internal audit on efforts to minimize fraud at the government office of the Inspectorate of South Tangerang. The sample in this study used purposive sampling, where the sampling was carried out based on criteria that were in accordance with the research using the probability sampling method. This study uses prime data (questionnaires) which are distributed to employees who work in the government office of the South Tangerang Inspectorate. This study uses three hypothesis testing to determine the extent to which internal control and internal audit have an effect on efforts to minimize fraud.*

***Keywords: Internal Audit, Detection, Efforts to Minimize Fraud, Fraud***

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