

## **ABSTRACT**

*This study aims to examine the effect of internal audit and internal control on fraud prevention at PT PLN (Persero) Regional Internal Audit Unit 9 Central Java. The population in this study internal auditor in SPI Regional 9. The sample selection technique is using saturated sample method, while the sample in this study as much as 42 internal auditors. The data collected is primary data with questionnaire.*

*The method of analysis used in this study is multiple linear regression analysis at significance level of 5%. The program used in analyzing data using Statistical Package for Social Sciences (SPSS) Ver. 23:00.*

*The result of hypothesis testing shows that partially internal audit and internal control shows that there is significant influence on fraud prevention. While simultaneously or together both of these variables also showed a significant influence on fraud prevention.*

*Keyword: Internal Audit, Internal Control, Fraud Preventif*