

## **ABSTRACT**

*Fraud is a serious violation that has detrimental impacts on the sustainability of organizations in both the private and public sectors. The high incidence of fraud within the central government highlights the importance of fraud prevention efforts. This study aims to examine the effect of internal control system effectiveness, organizational commitment, and auditor integrity on fraud prevention. This research employs a quantitative approach using a survey method. The population of this study consists of 177 auditors from the Inspectorate General of the Ministry of Agriculture. The sample was selected using purposive sampling with two criteria: auditors with more than two years of work experience and those who have been assigned to review Government Internal Control Systems. Out of 133 returned questionnaires, 9 did not meet the criteria, resulting in a final sample of 124 respondents. Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with the assistance of SmartPLS version 4. The results indicate that the effectiveness of the internal control system, organizational commitment, and auditor integrity have a positive and significant effect on fraud prevention. These findings suggest that the more effective the internal control system implemented, and the higher the level of organizational commitment and auditor integrity, the stronger the fraud prevention efforts within the organization.*

**Keywords:** *Effectiveness of Internal Control Systems, Organizational Commitment, Auditor Integrity, Fraud Prevention, Public Sector*

