

## CHAPTER V

### CONCLUSIONS

#### 5.1. Conclusion

This result is based on of research that has been done by the researcher about the effect of internal audit quality and implementation of internal Control on the prevention of fraud at PT. Bank Negara Indonesia Ahmad Yani Padang City. It is proved that there is an influence between the effect of internal audit quality variable and implementation of internal Control variable on the prevention of fraud, there are as follows :

1. The quality of internal audit has positive influence on the prevention of fraud in PT. Bank Negara Indonesia Ahmad Yani Padang City. This is because of some step has been done by PT Bank Negara Indonesia Ahmad Yani Padang City. The auditor should properly plan the audit of internal control over financial reporting and properly supervise the engagement team members. Then examines all existing information to ensure the accuracy of the information available. An Internal Audit Report is issued to company management and all findings are reviewed and followed up. These accomplishment will prevent fraud.

2. Implementation of internal control affects the prevention of fraud in PT. Bank Negara Indonesia Ahmad Yani Padang City. This is because the relevant and quality information and communication factors to support the implementation of internal controls that are useful in PT. Bank Negara Indonesia Ahmad Yani Padang City

3. The effect of internal audit quality and implementation of internal Control in PT. Bank Negara Indonesia Ahmad Yani Padang City simultaneously influences the prevention of fraud .

## **5.2 Limitation of this research**

This research is limited because researchers only examine one company, it would be better if next researchers to add the number of companies studied. In order to know the state of the quality of internal audit, the implementation of internal control and prevention of fraud in other companies can complete in previous research.

## **5.3 Suggestions**

1. In order to improve fraud prevention, Internal audits must ensure all audit activities are used company operational standards, immediately report to the board of directors if there are any deviations. Banks must also immediately follow up on fraud cases and provide sanctions that can prevent perpetrators from repeating their actions. Internal auditor must increase his professional knowledge in accordance with the job description in the company to carry out the audit process. The efforts to prevent fraud are required to have standardization periodically and to carry out checks on the company's operational standards and carry out ongoing evaluations to ensure that internal control is functioning optimally and that the board of commissioners and audit committee is more independent to prevent fraud at PT. Bank Negara Indonesia Ahmad Yani Padang City

2. For the next researcher, better to use other companies and adding the number of companies studied. So that researchers can further determine the state of the quality of internal audit, the implementation of internal control and prevention of fraud in other companies and can complement the deficiencies in previous studies.

