**FAKTOR-FAKTOR YANG MEMPENGARUHI KELEMAHAN PENGENDALIAN INTERNAL PEMERINTAH DAERAH**

**(Studi Empiris Kabupaten dan Kota di Provinsi Sumatera Barat 2010-2012)**

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***ABSTRACT***

*Purpose of this research proves the influence the size of local government, economic growth, compexity of local government, the population, and local revenues (PAD) to internal control weakness of local government District and cities in Province of West Sumatra. This research using secondary data taken from 12 Districts and 7 Cities in West Sumatra region of the year 2010-2012. Secondary data were obtained from the central statistical agency (BPS) and financial inspection agency (BPK) Province of West Sumatra.*

*The determination of sample technique using purposive sampling technique by the number of data 19 local government for 3 years. The analysis tool used is multiple linear regression using SPSS program application were processed year 2014. The result of this research indicates that of the five independent variables will did not influence internal control weakness of local government.*

***Keyword*** *: Size of local government, Economic growth, Complexity of local government, the population, and local revenues (PAD).*