This study was conducted to determine how the implementation of the internal control systems and procedures in the distribution of Zakat funds for education programs in Baitul Maal As-Salam (BMA) which has been working with Java Dhuafa Wallet. The cooperation is carried out because of the new rules from the government on the Act No. 23 of 2011 regulating the legalization of an amil zakat institutions.

This study used a descriptive qualitative study comparing a theory into a real situation, or by collecting data related to the accounting information system includes organizational structure, job descriptions, policies, procedures and document transactions and internal control processes with the basic theory used COSO .

The results showed that the implementation of the Internal Control System contained in the BMA on the distribution of Zakat funds for education programs have actually been running. This is reinforced by the applicable organizational structure, segregation of duties and responsibilities of each part. However, there are still some things that need to be fixed in the internal control practices such as the 1) There is a double execution of the finance function and accounting function easy consequences of fraud. 2) In order to aid the process of education in the absence of the BMA survey prior to disbursement of funds, and the lack of control in existing documentation, so it will be easier for fraud to occur. 3) For accounting system used is still as simple as a single entry that will complicate internal controls. Based on the evaluation results can be concluded that the BMA requires improvements in internal controls. Improvements ranging from fixing duties and powers, the financial system and the addition of survey procedures prior to the delivery of aid and improved documentation.