

ABSTRACT

The publication of fraud cases in the government has brought the government's internal auditors into the spotlight. The role of internal control in fraud prevention and detection is still weak. The purpose of this study is to obtain empirical evidence about the internal and external factors of the auditor, namely experience, workload and training. In addition, this study also aims to determine the mediating role of professional skepticism. The population of this study were all civil servants with the functional position of auditor and functional supervisor of government affairs in the regions as many as 294 auditors. Primary data was collected by distributing 294 questionnaires to respondents and tested using Partial Least Square (PLS) with WarpPLS 7.0 software. The results of this study conclude that training and professional skepticism have a positive effect on the auditor's ability to detect fraud. Workload has a negative effect on the auditor's ability to detect fraud. Meanwhile, experience has no effect on the auditor's ability to detect fraud. Experience and training have a positive effect on professional skepticism. Meanwhile, workload has a negative effect on professional skepticism. Professional skepticism in this research model does not fully act as a mediating variable, because it is only able to mediate the effect of experience and training on the auditor's ability to detect fraud. Meanwhile, professional skepticism does not mediate the effect of workload on the auditor's ability to detect fraud.

Keywords: Experience, Workload, Training, Professional Skepticism, Auditor's Ability to Detect Fraud.