ABSTRACT

This study examines the role of government auditing in the fight against corruption from two perspectives consist of the number of irregularities found by BPK and the rectification effort after audits. This study also uses control variable such as economic growth, education, government size, and market.

The population used in this study is the government of the city of Central Java Province. The sampling method used in this study is purposive sampling and obtained 36 samples. This study uses multiple regression analysis technique.

The results indicated that the irregularities positively related to corruption. Post-audit rectification effort negatively significant related to the level of corruption of public officials. This indicates that greater post-audit rectification effort is associated with less corruption.

Keywords: corruption, irregularities, post-audit rectification, the government auditing, BPK