

ABSTRACT

This study aims to examine the effect of the probity factors of the government's internal auditor on the ability to detect fraud in the process of procurement of government. In this study, there are three probity auditor factors, namely independence, integrity and competence.

Aparat Pengawasan Internal Pemerintah (APIP) or Inspektorat Utama at the Badan Pusat Statistik (BPS) is the object of this research. The population of this study includes all employees in the Inspektorat Utama BPS, both auditors and non-auditors. This study involved non-auditors because of the policy at the Inspektorat Utama, all employees can be played as auditors provided that they have a certificate of passing the Jabatan Fungsional Auditor (JFA) test and obtain a letter of assignment from the APIP leaders. The total population is 119 employees, taken as a sample by purposive sampling as many as 84 samples of employees. To test the hypothesis in this study using Partial Squares-Structural Equation Modeling (SEM-PLS) with the help of the WarPLS 7.0 application.

The results show that the integrity and competence of the probity auditor have a positive and significant effect on the ability to detect fraud in the procurement of government, while the independence factor of the probity auditor has no effect. This research implies that the ability to detect fraud in the procurement of government can be improved by strengthening the integrity and increasing the competence of the probity auditor.

Keywords: Probity Audit, Independence, Integrity, Competence, Fraudulent Procurement of Government.