

ABSTRACT

This study aims to analyze the role of auditors in measuring the intensity of fraud in the procurement of goods/services by using red flags as a moderating variable. Measurement of fraud in the procurement of goods/services uses indicators in the form of critical points or red flags used by BPKP to measure the occurrence of fraud in the procurement of goods/services. This study uses four independent variables, namely experience, training, fraud awareness and skills and knowledge possessed by government internal.

The population in this study used the perception of all auditors of the Inspectorate of Central Java Province as many as 74 people. The results show that the experience of auditors has a positive effect on perceptions of fraud in procurement of goods / services, auditor training has a positive effect on perceptions of fraud in procurement of goods / services, skills and knowledge by auditors have a positive effect on perceptions of the effectiveness of red flags in detecting fraud in procurement of goods / services, fraud awareness auditors have a positive effect on perceptions of fraud in procurement of goods / services, Red flags strengthen the influence between auditor experience on perceptions of goods / services procurement fraud, Red flags strengthen the influence between auditor training on perceptions of the effectiveness of red flags in detecting fraud in procurement of goods / services, Red flags strengthen the influence between skill and knowledge on the perception of fraud in the procurement of goods / services and Red flags to strengthen the influence of fraud awareness on the perception of fraud in the procurement of goods / services.

Keyword : the role of auditors, fraud, red flags

