

ROLES OF INTERNAL AUDITOR IN FRAUD MANAGEMENT IN REGIONAL GOVERNMENTS

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ABSTRACT

This study intends to explore the roles of internal auditors in fraud management as well as the internal auditor's contribution in assisting the regional government in achieving a government environment that is free of corruption. It employed a transcendental phenomenology method by Husserl towards six internal auditors as the participants. The results indicate that the internal auditors, as the assurance, consulting, as well as filter agent of the auditee's information, contribute by diagnosing frauds by Fraud Control Plan in fraud management. The steps involve audit planning, audit execution, audit completion, and audit report. Further, the regional government has provided full support to the APIP to perform optimally in their duties.

Keywords: Roles of internal auditor, Regional government, Transcendental phenomenology