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Professional Skepticism, Information Technology, and Auditor Experience in Fraud Detection

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ABSTRACT

Purpose: This study examines the effects of professional skepticism, information technology, and auditor experience on fraud detection ability within a public-sector internal audit institution.
Design/methodology/approach: A quantitative survey was conducted involving 36 auditors and government supervisory officials selected through a census approach. Data were collected using a five-point Likert-scale questionnaire and analyzed using multiple linear regression.
Findings/Results: Professional skepticism, information technology, and auditor experience have positive and significant effects on fraud detection ability. The three factors also have a significant simultaneous effect and explain 34.1% of the variation in fraud detection ability.
Originality/Value: This study highlights the combined importance of professional judgment, technological capability, and audit experience in strengthening fraud detection within public-sector internal auditing. The findings imply that structured training, adequate audit technology, and diverse audit assignments are essential for improving auditors' fraud detection capability.

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1. Introduction

The reform era has positioned transparency and accountability as essential elements of public governance. However, corruption and fraud remain persistent challenges that require continuous oversight. Indonesia's Corruption Perceptions Index (CPI) in 2023 stood at 34 on a scale of 0–100, unchanged from its 2022 score (Transparency International Indonesia, 2023). Indonesia Corruption Watch (2023) also recorded 791 corruption cases involving 1,695 suspects throughout 2023, resulting in state financial losses of IDR 28.4 trillion. During the 2013–2023 period, total state losses caused by corruption reached IDR 238.14 trillion. These conditions demonstrate that strengthening oversight functions and auditors' ability to detect fraud remains essential for maintaining accountability in public financial management.

Fraud-related issues have also attracted attention at the local government level. In Sidenreng Rappang Regency, alleged corruption involving the management of the household budget of the regional legislative leadership for the 2020–2023 fiscal years became a public concern after the Inspectorate submitted its audit findings on state financial losses to the District Prosecutor's Office, while the subsequent handling of the case was considered slow (Kedai Berita, 2024). In a broader context, during a regional coordination meeting with local government heads in South Sulawesi in July 2024, the Corruption Eradication Commission (KPK) stated that the implementation of Government Internal Supervisory Apparatus (APIP) functions in local governments across South Sulawesi remained suboptimal (Liputan6.com, 2024). These circumstances highlight the importance of internal government auditors' ability to identify irregularities and detect fraud through the effective implementation of supervisory functions.

One factor associated with auditors' ability to detect fraud is professional skepticism. Professional skepticism refers to an auditor's attitude of questioning and critically evaluating audit evidence (IAPI, 2011). This attitude encourages auditors not to accept information immediately but to assess the reliability and sufficiency of evidence before reaching conclusions. Previous studies by Presetyo and Sukarmanto (2019) and Larasati and Puspitasari (2019) indicate that professional skepticism positively influences auditors' ability to detect fraud. From the perspective of attribution theory, professional skepticism can be regarded as an internal or dispositional factor that influences how auditors evaluate the causes of events or behaviors (Heider, 1958).

In addition to auditors' internal characteristics, developments in information technology provide support for audit implementation. The utilization of technology has introduced Computer-Assisted Audit Techniques (CAATs), which assist auditors in collecting and evaluating electronic evidence (Kamal, 2022). Information technology enables auditors to obtain, process, and analyze data more rapidly and systematically, thereby supporting the identification of unusual transactions and information. Putri and Zulhaimi (2023) and Afrizal (2024) demonstrate that information technology positively influences fraud detection. This relationship can be explained through the Technology-to-Performance Chain (TPC), which positions technology as a factor capable of supporting individual performance when it is aligned with the tasks being performed (Goodhue & Thompson, 1995).

Fraud detection ability is also associated with auditor experience. Experience gained through audit assignments and examinations provides auditors with knowledge of various conditions, error patterns, and irregularities that may emerge during the audit process. Auditors with broader experience tend to demonstrate greater sensitivity to fraud indicators and higher levels of diligence than those with limited experience (Wulandari et al., 2023). Studies by

Faradilla et al. (2021), Hajering (2019), and Laitupa and Hehanussa (2020) indicate that auditor experience positively influences fraud detection ability. Accordingly, experience represents an internal factor that can support auditors in making professional judgments and identifying potential fraud indicators.

This study refers to Asrini (2023), who examined the influence of professional skepticism, information technology, and personal factors on external auditor performance, with fraud detection ability serving as a mediating variable. However, that study did not specifically position auditor experience as an independent variable and focused on external auditors. This leaves a research opportunity concerning internal government auditors, given that the characteristics and working environments of Government Internal Supervisory Apparatus (APIP) differ from those of external auditors. Therefore, the present study incorporates auditor experience alongside professional skepticism and information technology to explain auditors' fraud detection ability within the context of local government internal supervision.

Based on this research gap, this study aims to analyze the influence of professional skepticism, information technology, and auditor experience on fraud detection ability among auditors at the Inspectorate of Sidenreng Rappang Regency, both partially and simultaneously. This study is expected to provide empirical evidence regarding the roles of auditors' internal characteristics and information technology support in fraud detection ability within the APIP environment, while also offering insights for strengthening the implementation of local government internal oversight functions.

2. Literature Review & Hypothesis Development

2.1 Attribution Theory

Attribution theory was introduced by Heider (1958), who stated that individuals attempt to understand the causes of their own behavior and that of others, whether these behaviors are attributable to internal (dispositional) or external (situational) factors. In this study, attribution theory is used to explain how auditors' internal factors, namely professional skepticism and experience, influence their ability to detect fraud.

2.2 Technology-to-Performance Chain (TPC) Model

The Technology-to-Performance Chain (TPC) model was developed by Goodhue and Thompson (1995) based on two streams of research, namely user attitudes as predictors of utilization and task-technology fit as a predictor of performance (Jogiyanto, 2017). This model is used to explain how the utilization of information technology influences auditors' ability to detect fraud.

2.3 Fraud and Fraud Detection Ability

Fraud is an act deliberately designed to deceive another party, causing the victim to suffer a loss while the perpetrator obtains an advantage (Tuanakotta, 2019, as cited in Wulandari et al., 2023). The Association of Certified Fraud Examiners (ACFE) classifies fraud into asset misappropriation, financial statement manipulation, and corruption (Ayu, 2021).

Auditors' fraud detection ability refers to their capacity to explain irregularities in financial statements by identifying and substantiating fraudulent activities (Nasution & Fitriany, as cited in Handayani et al., 2022). This variable is measured using indicators adopted from Wilopo (2008), namely deliberately omitting information, providing inaccurate information, misappropriating government funds, and altering records and documents.

2.4 Professional Skepticism, Information Technology, and Auditor Experience

Professional skepticism is an auditor's attitude characterized by a questioning mind and critical evaluation of audit evidence (IAPI, 2013). Skepticism is measured using three indicators developed by Hurtt (2003): examination of evidence characteristics, understanding of evidence providers, and characteristics of acting on evidence.

Information technology in this study refers to the use of hardware, software, and information systems that support auditors' tasks. It is measured through the principles of confidentiality, integrity, and availability based on the COBIT framework (IT Governance Institute, 2003).

Auditor experience refers to the length of time auditors have performed audit assignments and the number of examinations they have conducted (Wulandari et al., 2023). It is measured through length of employment, frequency of examinations, and the number of training programs attended (Singgih & Bawono, 2010).

2.5 Hypothesis Development

2.5.1 The Influence of Professional Skepticism on Fraud Detection Ability

Professional skepticism is an auditor's attitude of continuously questioning and critically evaluating audit evidence. This attitude prevents auditors from immediately accepting the information or evidence obtained. Instead, auditors first assess the reliability, relevance, consistency, and sufficiency of the evidence before reaching conclusions. Auditors with strong professional skepticism are more cautious in making decisions and more sensitive to conditions that may indicate misstatements or fraud.

From the perspective of attribution theory, professional skepticism represents an internal factor that can influence auditors' behavior when conducting examinations. The internal tendency to think critically and avoid excessive trust encourages auditors to investigate information more thoroughly, making fraud indicators easier to identify. Biki and Ariawan (2022) demonstrated that professional skepticism positively influences auditors' ability to detect fraud. This finding is also consistent with Lambe et al. (2022), who found that increased professional skepticism supports auditors' fraud detection ability. Therefore, the higher the level of professional skepticism, the greater the auditor's ability to detect fraud.

H1: Professional skepticism has a positive and significant effect on auditors' fraud detection ability.

2.5.2 The Influence of Information Technology on Fraud Detection Ability

Information technology is a supporting instrument for information systems that facilitates data processing into information through hardware, software, networks, data, and human resources. In audit implementation, the utilization of information technology enables auditors to obtain, process, and analyze data more rapidly, consistently, and accurately, thereby assisting in identifying unusual transaction patterns or information.

The relationship between information technology and fraud detection ability can be explained through the Technology-to-Performance Chain (TPC) model developed by Goodhue and Thompson (1995). This model explains that technology can improve individual performance when the technology used is aligned with task characteristics and user capabilities. Putri and Zulhaimi (2023) found that information technology knowledge positively influences auditors' ability to detect fraud. This result is consistent with Lutfi et al. (2022), who examined internal auditors in the South Sulawesi Government. Asrini (2023) also explained that technology utilization makes auditors' work more consistent, accurate, and reliable. Therefore, the better the utilization of information technology in audit implementation, the greater the auditor's ability to detect fraud.

H2: Information technology has a positive and significant effect on auditors' fraud detection ability.

2.5.3 The Influence of Auditor Experience on Fraud Detection Ability

Auditor experience reflects the length of time an auditor has worked in the auditing field and the number of assignments and examinations previously conducted (Bouman & Bradley, 1997). Experience gained from various assignments provides auditors with broader knowledge of error characteristics, irregularity patterns, and conditions that may potentially indicate fraud. More experienced auditors also possess a wider range of reference points when evaluating audit evidence, enabling them to make more careful and accurate judgments.

Within attribution theory, experience is an internal factor that influences how auditors evaluate events and make decisions. Auditors with greater experience tend to be more capable of recognizing patterns and anomalies that indicate fraud because they can utilize knowledge acquired from previous assignments to make more accurate assessments. Hamdiah et al. (2023) and Laloan et al. (2021) demonstrated that auditor experience positively influences fraud detection ability. Therefore, the greater the auditor's experience, the greater their ability to identify and detect fraud.

H3: Auditor experience has a positive and significant effect on auditors' fraud detection ability.

2.5.4 The Simultaneous Influence of Professional Skepticism, Information Technology, and Auditor Experience on Fraud Detection Ability

Professional skepticism, information technology, and auditor experience represent three complementary aspects that contribute to improving auditors' fraud detection ability. Professional skepticism encourages auditors to critically evaluate audit evidence, while experience helps auditors recognize patterns and anomalies based on knowledge acquired from previous assignments. At the same time, information technology supports auditors in obtaining, processing, and analyzing data more rapidly and accurately.

The integration of these three factors provides stronger support for auditors in the fraud detection process. A skeptical attitude prevents auditors from accepting evidence without verification, experience enhances the quality of professional judgment, and information technology expands auditors' capacity to trace and analyze data. The studies by Biki and Ariawan (2022), Kamal (2022), Kuntadi and Oktaviani (2024), and Handayani et al. (2022), as cited in Sarla's thesis, are used to support the relationships between these factors and fraud detection ability. Therefore, professional skepticism, information technology, and auditor experience are expected to jointly improve auditors' ability to detect fraud.

H4: Professional skepticism, information technology, and auditor experience simultaneously have a significant effect on auditors' fraud detection ability.

3. Methodology

This study employed a quantitative approach using multiple linear regression analysis. The research object was internal auditors at the Inspectorate Office of Sidenreng Rappang Regency, who serve as Government Internal Supervisory Apparatus (APIP). The study population consisted of all auditors and Government Affairs Supervisory Officials (Pejabat Pengawas Urusan Penyelenggaraan Daerah/PPUPD), totaling 36 individuals. These comprised 5 Senior Auditors, 15 Junior Auditors, 9 First-Level Auditors, 3 Senior PPUPD Officials, and 4 First-Level PPUPD Officials. Because the population was relatively small, all population members were included as respondents using a census or saturated sampling technique.

Primary data were collected through a closed-ended questionnaire using a five-point Likert scale, ranging from 1 = strongly disagree to 5 = strongly agree. Each variable was measured using five statement items. Table 1 summarizes the operational indicators of each variable. The number of indicators presented is not the same as the number of statement items. The operationalization of the variables is presented in Table 1.

Table 1. Operationalization of Variables

Variable	Indicators	Source
Fraud Detection Ability (Y)	Deliberately omitting information; providing inaccurate information; misappropriating government funds; altering records and documents	Wilopo (2008)
Professional Skepticism (X1)	Examination of evidence characteristics; understanding the evidence provider; characteristics of acting on evidence	Hurtt (2003)
Information Technology (X2)	Principles of confidentiality; integrity; and availability	COBIT (2003)
Auditor Experience (X3)	Length of employment; frequency of examinations; number of training programs attended	Singgih & Bawono (2010)

Source: Processed Data (2025).

Data analysis included descriptive statistics, validity testing using Pearson item-total correlation (r-table = 0.339 at df = 34 and α = 0.05), and reliability testing using Cronbach's Alpha, with a threshold of greater than 0.60. Classical assumption tests were conducted, including the Kolmogorov–Smirnov normality test, multicollinearity testing using Tolerance and Variance Inflation Factor (VIF), and heteroscedasticity testing using a scatterplot. Multiple linear regression analysis was conducted using the following model:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Hypothesis testing was conducted using the t-test (partial test; t-table = 2.037), the F-test (simultaneous test; F-table = 2.90 at df1 = 3 and df2 = 32), and the coefficient of determination, with a significance level of 5%. Data processing was performed using SPSS version 25.

4. Results And Discussion

4.1 Respondent Characteristics

All 36 questionnaires distributed to auditors and PPUPD officials at the Inspectorate Office of Sidenreng Rappang Regency were returned and could be processed, resulting in a questionnaire response rate of 100%. Respondent characteristics are presented in Table 2 based on age, gender, educational level, and position. The respondents were predominantly aged 41–50 years, comprising 23 individuals (64%); female, comprising 22 individuals (61%); holding a Master's degree (S2), comprising 18 individuals (50%); and occupying the Junior Auditor position, comprising 15 individuals (42%).

Table 2. Respondent Characteristics

Characteristics	Category	Frequency	Percentage (%)
Age	21–30 years	4	11
	31–40 years	7	19
	41–50 years	23	64
	>50 years	2	6

Gender	Male	14	39
	Female	22	61
Education	Diploma (D3/D4)	1	3
	Bachelor's degree (S1)	17	47
	Master's degree (S2)	18	50
Position	Senior Auditor	5	14
	Junior Auditor	15	42
	First-Level Auditor	9	25
	Senior PPUPD Official	3	8
	First-Level PPUPD Official	4	11

Source: Primary Data Processed (2025).

4.2 Descriptive Statistics

Table 3 presents the average responses of respondents for each variable. All independent variables were perceived at a high level. For variable Y, item Y1 obtained the lowest mean score (2.36), whereas items Y3 and Y4 obtained the highest mean scores (4.50).

Table 3. Average Respondent Responses per Item

Variable	Item 1	Item 2	Item 3	Item 4	Item 5	Mean
Professional Skepticism (X1)	4.25	4.17	4.17	4.08	4.39	4.21
Information Technology (X2)	4.53	4.64	4.47	4.33	4.36	4.47
Auditor Experience (X3)	4.56	4.56	4.44	4.33	4.67	4.51
Fraud Detection Ability (Y)	2.36	4.47	4.50	4.50	4.42	4.05

Source: Primary Data Processed (2025).

4.3 Validity and Reliability Tests

All statement items had calculated r-values greater than the r-table value of 0.339 and were therefore declared valid. The Cronbach's Alpha values are presented in Table 4.

Table 4. Validity and Reliability Test Results

Variable	Range of Calculated r-values	Cronbach's Alpha	Description
Professional Skepticism (X1)	0.489–0.789	0.694	Valid and reliable
Information Technology (X2)	0.568–0.805	0.688	Valid and reliable
Auditor Experience (X3)	0.650–0.794	0.758	Valid and reliable
Fraud Detection Ability (Y)	0.517–0.718	0.748	Valid and reliable

Source: Primary Data Processed (2025).

4.4 Classical Assumption Tests

The Kolmogorov–Smirnov test results showed an Asymp. Sig. (2-tailed) value of 0.200 > 0.05, indicating that the residuals were normally distributed. The Tolerance values of all independent variables were greater than 0.10, while their VIF values were below 10 (X1: 0.653 and 1.531; X2: 0.808 and 1.238; X3: 0.647 and 1.546), indicating that multicollinearity was not present. The scatterplot showed that the points were randomly distributed above and below zero on the Y-axis without forming a particular pattern, indicating that heteroscedasticity was not present.

4.5 Multiple Linear Regression Results and Hypothesis Testing

The multiple linear regression estimation and t-test results are presented in Table 5, while the F-test and coefficient of determination are presented in Table 6.

Table 5. Multiple Linear Regression and t-Test Results

Variable	B	Std. Error	Beta	t	Sig.	Decision
Constant	8.527	3.863	–	2.207	0.035	–
Professional Skepticism (X1)	0.527	0.156	0.429	3.378	0.002	H1 accepted
Information Technology (X2)	0.380	0.155	0.382	2.452	0.020	H2 accepted
Auditor Experience (X3)	0.596	0.179	0.596	3.338	0.002	H3 accepted

Dependent variable: Fraud Detection Ability (Y).

Note: B and Std. Error follow Table 4.14 of the thesis; t and Sig. values for X1–X2 were calculated from these figures (df = 32). Beta values for X1 = 0.429 and X2 = 0.382 were copied from the main thesis chapter and have not been verified. These are draft calculations, not copies of the original SPSS output.

Table 6. F-Test and Coefficient of Determination Results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	47.494	3	15.831	5.523	0.004
Residual	91.728	32	2.867	–	–
Total	139.222	35	–	–	–

$R = 0.584$; $R^2 = 0.341$

Source: ANOVA and R^2 figures reported in the main thesis chapter; these have not been verified against the original data.

The regression equation is:

$Y = 8{,}527 + 0{,}527X1 + 0{,}380X2 + 0{,}596X3.$

The calculated F-value of 5.523 is greater than the F-table value of 2.90, with a significance value of 0.004 < 0.05. Therefore, professional skepticism, information technology, and auditor experience simultaneously have a significant effect on fraud detection ability; accordingly, H4 is accepted.

The R^2 value of 0.341 indicates that 34.1% of the variation in fraud detection ability is explained by the three independent variables, while the remaining variation is explained by factors outside the model.

4.5 Discussion

4.5.1 The Effect of Professional Skepticism on Fraud Detection Ability

The results of hypothesis testing for H1 indicate that professional skepticism has a positive and significant effect on auditors' ability to detect fraud, with a calculated t-value of 3.378 > t-table of 2.037 and a significance value of 0.002 < 0.05. Therefore, H1 is accepted. These results indicate that the higher the auditor's professional skepticism, the greater the auditor's ability to recognize indications of fraud. This finding is consistent with attribution theory (Heider, 1958), which positions professional skepticism in this study as an internal factor of the auditor. An attitude of continuously questioning and critically evaluating evidence encourages auditors not to accept information immediately, but rather to assess the reliability, relevance, consistency, and sufficiency of evidence before drawing conclusions. At the Inspectorate Office of Sidenreng Rappang Regency, this attitude supports auditors in maintaining objectivity and further investigating inconsistent information or indications of irregularities. In internal supervisory work, such critical assessment is particularly relevant when statements from audited parties are inconsistent with supporting documents. This research finding

provides an empirical basis for paying attention to the quality of auditors' evidence assessment, although questionnaire data do not reveal how each auditor handles specific cases. This result is consistent with Biki and Ariawan (2022) and Lambe et al. (2022), who showed that professional skepticism plays a positive role in auditors' ability to detect fraud.

4.5.2 The Effect of Information Technology on Fraud Detection Ability

The results of hypothesis testing for H2 indicate that information technology has a positive and significant effect on auditors' ability to detect fraud, with a calculated t-value of 2.452 > t-table of 2.037 and a significance value of 0.020 < 0.05. Therefore, H2 is accepted. These results indicate that the better the utilization of information technology in audit implementation, the greater the auditors' ability to detect indications of fraud. This finding supports the Technology-to-Performance Chain (TPC) Model proposed by Goodhue and Thompson (1995), which explains that technology can improve performance when it is aligned with task characteristics and user needs. In this study, information technology encompasses hardware, software, and information systems that support auditors' tasks while observing the principles of confidentiality, integrity, and availability.

Information technology enables auditors to process large volumes of data, trace transactions, and identify unusual patterns more systematically. In the context of the Inspectorate Office of Sidenreng Rappang Regency, the use of appropriate audit technology can support the examination of financial records and administrative documents, particularly when auditors need to compare information across different sources. However, the contribution of technology depends not only on the availability of devices and systems but also on their suitability for audit tasks and the auditors' ability to use them. The finding is consistent with Putri and Zulhaimi (2023), Lutfi et al. (2022), and Asrini (2023), which are cited in the article to support the relationship between information technology and fraud detection.

4.5.3 The Effect of Auditor Experience on Fraud Detection Ability

The results of hypothesis testing for H3 indicate that auditor experience has a positive and significant effect on auditors' ability to detect fraud, with a calculated t-value of 3.338 > t-table of 2.037 and a significance value of 0.002 < 0.05. Therefore, H3 is accepted. This finding indicates that greater auditor experience is associated with a higher ability to identify and detect fraud. In attribution theory, experience represents an internal factor that influences how auditors evaluate an event and make decisions. In accordance with the operationalization of the variable in this study, experience is reflected in length of employment, frequency of examinations, and the number of training programs attended.

The accumulation of experience provides auditors with broader knowledge and comparative references for recognizing patterns of errors, irregularities, and conditions that may indicate fraud. In the Inspectorate context, varied assignments can provide auditors with opportunities to compare evidence from different types of examinations. However, this study does not separate the contributions of length of employment, examination frequency, and training. Therefore, the results should be understood as the relationship between overall measured experience and respondents' reported ability. This finding is consistent with Hamdiah et al. (2023) and Laloan et al. (2021), which indicate that auditor experience has a positive effect on fraud detection ability.

4.5.4 The Simultaneous Effect of Professional Skepticism, Information Technology, and auditor Experience on Fraud Detection Ability

The results of hypothesis testing for H4 indicate that professional skepticism, information technology, and auditor experience simultaneously have a significant effect on auditors'

ability to detect fraud, with a calculated F-value of 5.523 > F-table of 2.90 and a significance value of 0.004 < 0.05. Therefore, H4 is accepted. The R^2 value of 0.341 indicates that 34.1% of the variation in fraud detection ability can be explained by the three variables in the model, while 65.9% remains unexplained by the model.

These findings indicate that fraud detection ability among auditors at the Inspectorate Office of Sidenreng Rappang Regency is associated with a combination of internal factors and technological support. Attribution theory explains the roles of professional skepticism and auditor experience, while the TPC Model explains the role of information technology in supporting audit task performance. The three factors complement one another: skepticism encourages critical evaluation of evidence, experience strengthens the ability to recognize patterns and anomalies, and information technology facilitates data processing and tracing more efficiently.

The simultaneous test demonstrates the significance of the model as a whole, but it does not test whether the three variables interact or produce synergistic effects. Therefore, the results support the assessment of the three factors within a single model, while relationships among the factors require a separate testing design. This finding is consistent with Biki and Ariawan (2022), Kamal et al. (2022), Kuntadi and Oktaviani (2024), and Handayani and Yuniati (2022), which are used in the article to support the relationships between the research variables and fraud detection ability.

4,6 Research Implications

Theoretically, the findings regarding professional skepticism and auditor experience are consistent with the use of attribution theory to explain the role of auditors' internal characteristics in assessing indications of fraud. The findings concerning information technology are consistent with the Technology-to-Performance Chain (TPC) Model, which links technological support to the performance of auditors' tasks. The simultaneous test results indicate that these three variables are collectively associated with fraud detection ability among the research respondents. These findings support the application of both perspectives in the context of local government internal supervision, without indicating that one factor is a more dominant cause than the others.

Practically, the research findings provide a basis for the Inspectorate to strengthen auditors' critical assessment through training and audit evidence reviews, provide technology that is appropriate to examination needs, and offer varied assignments to support the development of auditor experience. These measures are implications of the relationships identified in the questionnaire data; the effectiveness of each measure in improving fraud detection outcomes still needs to be evaluated through direct measurement of audit performance.

5. Conclusion

This study examined the influence of professional skepticism, information technology, and auditor experience on fraud detection ability among 36 auditors and PPUPD personnel at the Inspectorate of Sidenreng Rappang Regency. The findings indicate that professional skepticism (t = 3.378; sig. = 0.002), information technology (t = 2.452; sig. = 0.020), and auditor experience (t = 3.338; sig. = 0.002) each have a positive and significant effect on fraud detection ability. Simultaneously, the three variables have a significant effect (F-calculated = 5.523 > F-table = 2.90; sig. = 0.004). The R^2 value of 0.341 indicates that 34.1% of the variation in fraud detection ability is explained by the three independent variables.

The Inspectorate of Sidenreng Rappang Regency is advised to improve auditor quality through structured training to strengthen professional skepticism, provide information technology devices and systems that support audit data analysis, and develop auditor experience through varied assignments and work teams that combine senior and junior auditors.

This study is limited to 36 auditors and PPUPD personnel at a single Inspectorate; therefore, the findings should be interpreted within the context of that institution. Measurement through questionnaires reflects respondents' perceptions of their fraud detection ability and does not directly assess detection performance through actual audit assignments. In addition, the three variables in the model explain 34.1% of the variation in fraud detection ability, while the remaining proportion is associated with factors outside the model that were not examined in this study.

Future research may involve several regional Inspectorates to enable comparisons across different APIP environments. Researchers may also examine other relevant factors, such as auditor competence, independence, time pressure, or the ability to use audit analytics, supported by clear theoretical foundations and measurement instruments. To complement questionnaire data, subsequent studies may employ audit case studies, interviews, or task-based assessments to obtain a more direct understanding of the fraud detection process.

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