

ABSTRACT

Corruption ranking of Indonesian's country is still in the poor's category in Asia, Its raise of major question concerning on monitoring accountability in government's institution. The predicate indicates the lack of a functioning accountants, auditors and law enforcement professionals which categorized of cooperation technical systematic to prevent and coorruption reveal cases in Indonesia which completely (Arif, 2002). the first causes that is probably can be caused of weaknesses audit in Indonesian's government. The purpose of this study is to analyze of the quality's audit in order to prevent on Indonesian's government audit. It is an empirical study by using convenience sampling technique in collecting data. the data is taken from conducting of auditor research survey who works in BPK, Jawa Tengah's BPKP representative, Jawa Tengah Supervising regional Inspectorat province, Semarang supervising Inspectorate. The researcher choses Jawa Tengah as an object its caused Jawa Tengah is the most rank in 2014. ([www.google.com//Indeks Korupsi: Peringkat](http://www.google.com//Indeks%20Korupsi%3A%20Peringkat)). The research uses descriptive analysys to know the factors that can be influenced quality of Indonesians government audit in Central Java. The results shows that the main factor for increasing the quality of audits which is in order to prevent corruption is to improve auditor personal factors that include of (education, competence, independence, professional commitment, organizational commitment, etc.). While main factors that causing of corruption is not detected by the government internal auditors (APIP) did not play optimally as a supervisor in the implementation of financial management as well as in reviewing the financial statement report of local governments (LKPD).
Keywords : Audit quality, prevention of corruption, and government auditing institutions