This study aims to find out the effect of training, independence, and experience towards auditor’s ability to detect fraud through professional skepticism. Data collection in this study uses a questionnaire distributed to auditors in Audit Board of Republic of Indonesia West Kalimantan Provincial Representative. There were 64 respondents involved in this study. The data were analyzed by using Partial Least Square (PLS) through SmartPLS software. In addition, sobel test was conducted to examine the relation of intervening variable within the hypothesis. The results show that experience has a significant effect, while training and independence do not have a significant effect towards auditors’s ability to detect fraud. This study also shows that independence and experience have significant effects on auditor’s ability in detecting fraud through professional skepticism, yet training has no significant effects on auditor’s ability to detect fraud through professional skepticism.

Keywords : Training, Independence, Experience, Professional Skepticism, and Fraud Detection.