



ANALYSIS OF FACTORS AFFECTING THE QUALITY OF AUDIT QUALITY OF INTERNAL SUPERVISORY APPOINTMENTS OF THE GOVERNMENT OF NORTH TORAJA REGENCY

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Abstract:-

This study aims to examine and analyze the factors that influence the audit quality of the internal supervisory apparatus of the North Toraja Regency government. This study uses a quantitative approach. The object of research is Civil Servants (PNS) who work at the City/Regency Inspectorate Office or Bawasda at the North Toraja Regency Inspectorate Office. Data were obtained by survey methods and research instruments in the form of a questionnaire. The research sample was 45 people who were selected by census sampling method. Data were analyzed by multiple regression method. The results of the study indicate that Integrity, Code of Ethics, Competence and Independence affect the quality of audit results.

Keywords: Integrity, Code of Ethics, Competence and Independence, Audit Quality.

Introduction:-

Government internal control is an important management function in administering the government. Internal supervision to assess government agencies in implementing programs and activities in accordance with their duties and functions effectively and efficiently, as well as in accordance with the plans, policies that have been set, and applicable regulations. Internal control over the administration of government is needed to encourage the realization of good governance, clean government and to support effective, efficient, transparent, and accountable governance as well as clean and free from practices of corruption, collusion and nepotism (PER/ 05/ M.PAN/ 03/ 2008).

Audit quality is a very important part in presenting the audit report. In order for the government to be satisfied with the work of an auditor, good auditor attitudes are needed to produce good audit quality. Quality audit results will indicate good government financial management. Good government financial management must be supported by the existence of a good auditor in order to produce a good audit quality, because if an auditor who has low quality will be able to allow errors or fraud to occur when auditing financial statements, thus a good auditor must be needed. in order to produce good audit quality. If it is possible in examining the financial statements, the auditor finds misstatements or finds fraud that occurs in the financial statements, the auditor must report according to what actually happened.

Research by Queena & Rohman (2012) emphasizes the importance of observing the relationship between independence, objectivity, knowledge, work experience, integrity, ethics, and professional skepticism of auditors on audit quality. Meanwhile, Hadi et al. (2017) research emphasizes the importance of observing competence, independence, the effect of obedience pressure and internal control system on audit quality.

Integrity is one of the factors that can affect audit quality. Integrity is the quality, nature, or condition that shows a unified whole so that it has the potential and ability that radiates authority, honesty. Integrity is a quality that underlies public trust and is a benchmark for members in testing all their decisions. Mulyadi (2005), Integrity is a character that shows a person's ability to realize what has been agreed and believed to be true into reality and is a moral principle that is impartial, honest, someone with high integrity views the facts as they are and expresses the facts as they are. existence.

Auditors must have competence in terms of education, knowledge and work experience. Rahmawati and Winarna, (2010), said that the auditor when auditing must have competence which includes two elements, namely knowledge and experience. In accordance with the general audit standards of APIP PERMENPAN, 2008 that audits can be carried out by someone who has more ability both in theory and practice in the field of examination/audit. If he does not have education and experience in auditing standards then he does not meet the standards of an auditor. Meanwhile Marganingsih and Sri Martani (2009) said that an auditor must be able to apply the skills, knowledge, and experience. Research conducted by Nataline (2007) shows that there is a positive influence of work competence on audit quality. An inexperienced auditor will make more mistakes than an experienced auditor. It states that the longer the tenure of the auditor, the better the quality of the audit results produced.

The Code of Ethics factor in auditing also affects the quality of internal audit. Ethics is important as a personal behavior in carrying out the professionalism of every action and currently auditors are in the public spotlight. In general, ethics is defined as behavioral values or behavioral rules that are accepted and used by a particular group or individual (Sukanto, 1991 in Suraida, 2005). Ethics is basically closely related to morals which is the crystallization of teachings, standards, a collection of rules and regulations, both oral and written. Ethics that are stated in writing or formally are referred to as Codes of Ethics.

The phenomenon of APIP capability in North Toraja Regency, which has not yet reached level 3 and is still at level 2, has resulted in the low level of APIP capability and the importance of APIP's role in this case the District/City Inspectorate auditors in supervising and overseeing the administration of local government, this is proven by the high level of findings by BPK as an external auditor but not found by the regional inspectorate as an internal auditor, the number of legal cases related to corruption issues that drag and involve local government officials which indicates the low level of supervision of the regional inspectorate or APIP, the researchers are interested in re-examining the factors that affect audit quality. This study refers to previous research conducted by Effendi (2010) which examined the competence, independence, and motivation of the audit quality of the inspectorate apparatus in regional financial supervision and the reason the researcher referred to Effendi's research was because the results of his research were in line with this study and then used several variables. the same one. Based on this phenomenon, the authors consider it important to examine the analysis of the factors that influence the quality of the audit results of the internal control apparatus of the North Toraja Regency government.

Literature Review:-

Attribution Theory

Attribution is the process of inferring the motives, intentions and characteristics of others by looking at their apparent behavior by Baron and Byne (1979) in Rakhmat (2012). According to Fritz Heider (1958), when we observe social behavior, we first determine what causes it: situational or personal factors. This theory refers to how a person explains the causes of the behavior of others or himself which will be determined whether from internal or external which will have an influence on individual behavior Robbins (2006). In this study, the researcher uses attribution theory because the researcher will conduct an empirical study to determine the factors that influence the auditor's quality of audit results, especially the personal characteristics of the auditors themselves. Basically the personal characteristics of an auditor is one of the determinants of the quality of the audit results to be carried out because it is an internal factor that encourages someone to carry out an activity.

Supervision Audit

According to Mulyadi (2002) audit is a systematic process to obtain and monitor evidence objectively regarding statements about economic activities and events with the aim of determining the degree of correspondence between these statements and established criteria, as well as delivering the results to appropriate users. interested. The audit carried out by APIP is one of the functions of

supervision by looking for evidence and information that can support audit activities and as material for the auditor's consideration in compiling an audit report by comparing the operational standards and criteria set with the results achieved, so that the auditor can provide recommendations for improvement for follow-up.

Cahyat (2004) supervision of local government administration is divided into three types, namely supervision of legal products and regional policies, implementation of regional government administration as well as legal products and regional financial policies. APIP in carrying out the task of supervising the management of State finances to be efficient and effective in assisting government management in controlling the activities of the work unit he leads, Susmanto (2008).

Audit Quality

According to Rosnidah (2010) audit quality is the implementation of audits carried out in accordance with standards so that they are able to disclose and report if there is a violation committed by the client. It can be concluded that the quality of the results of the internal audit is the possibility that the auditor when auditing the financial statements can find violations in the accounting system and report to the audited financial statements, where in carrying out these duties the auditor is guided by the relevant standards and professional code of ethics.

Meanwhile, according to Amir Abadi Jusuf (2017: 50) audit quality is as follows: A process to ensure that generally accepted auditing standards are followed in every audit, KAP follows audit quality control procedures that help meet standards consistently in each assignment.

Integrity

Integrity is a quality, character, or condition that shows a unified whole so that it has the potential and ability that radiates authority, honesty. Integrity is a quality that underlies public trust and is a benchmark for members in testing all their decisions. Mulyadi (2005), Integrity is a character that shows a person's ability to realize what has been agreed and believed to be true into reality and is a moral principle that is impartial, honest, someone with high integrity views the facts as they are and expresses the facts as they are. existence.

Arens (2008) states that "Integrity means that a person acts according to his heart, in any situation." Based on the definitions above, it can be concluded that Integrity is the quality that underlies public trust and is a benchmark for members in testing all decisions made taken

Audit Code of Ethics

Regulation of the Minister of State for Empowerment of State Apparatus Number: PER/ 04/ M.PAN/ 03/ 2008 concerning the Code of Ethics for internal government supervision states that the purpose of establishing the APIP Code of Ethics is to provide behavioral guidelines for auditors in carrying out their profession and for APIP auditors' superiors in evaluating auditor behavior APIP. The principle of professional ethics in the Indonesian Transport Association's Code of Ethics is stated as a profession's acknowledgment of its responsibilities to the public, the use of the services of accountants and partners. This principle is a guide for members in fulfilling their professional responsibilities and is the basic foundation of ethical behavior and professional behavior.

BPKP, 2008 revealed that the auditor organization has an interest in having a Code of Ethics which is made as a moral principle or code of conduct that regulates the relationship between auditors and auditees, between auditors and auditors and between auditors and the public.

Audit Competence

Literally, competence comes from the word competence which means the skills, abilities, and authority of Gottfredson and Holland (1990). Spencer & Spencer (1993) competence as a characteristic that underlies a person and is related to the effectiveness of individual performance in work Boyatzis (1982), states that employee competence in certain fields of work is based on the characteristics of the

employee, such as motives, nature or character, skills, and aspects related to social roles, or knowledge that results in effective or superior performance at work.

Competence relates to the professional expertise possessed by the auditor as a result of formal education, examinations, professional as well as participation in training, seminars, Ida symposium, 2005. Auditors must have adequate expertise about the government environment in accordance with the main tasks and functions of the units served by APIP . Position certification and continuing education and training, among others, examiners must have a functional auditor position certification (JFA) and attend continuing professional education and training.

Independence

According to Simamora (2002) independence means that the auditor must be impartial and unbiased with respect to the financial information being audited as well as to the compilers and users of financial statements. Therefore, the auditor must be independent in fact and in appearance. According to Boynton (2001) in Generally Accepted Government Auditing Standards (GAGAS), auditor independence is related to audit work, audit organizations and individual auditors, whether government or private, must be free from personal and external problems that damage independence, must be organizationally independent , and must maintain an independent attitude and appearance. The examiner must be free, in his mental attitude and appearance, from personal, external and organizational disturbances that may affect his independence. The higher the peer review, the higher the auditor's independence.

Research Methods:-

This study aims to examine and analyze the factors that influence the audit quality of the internal supervisory apparatus of the North Toraja Regency government. This study uses a quantitative approach. The object of research is Civil Servants (PNS) who work at the City/Regency Inspectorate Office or Bawasda at the North Toraja Regency Inspectorate Office. Data were obtained by survey methods and research instruments in the form of a questionnaire. The research sample was 45 people who were selected by census sampling method. Data were analyzed by multiple regression method. The variables in this study are Integrity, Code of Ethics, Independent Competence and audit quality.

Results:-

Description of Research Results

Multiple Linear Regression Analysis Test

By using the SPSS Version 25 data analysis program tool, the regression coefficient value of each variable which includes integrity, code of ethics, competence and independence can be explained as follows:

Table 1

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	12.328	2.835		4.348	.000
	Integrity (X1)	.273	.117	.245	2.336	.025

	Code Of Ethics (X2)	.452	.154	.363	2.928	.006
	Competence(X3)	.200	.091	.241	2.200	.034
	Independence (X4)	.214	.105	.257	2.039	.048

Source: Primary data processed, 2021

Based on the print out results of SPSS Version 25, the coefficients in the regression calculation above are obtained, then the regression equation is as follows:

$$Y = 12.328 + 0.273X1 + 0.452X2 + 0.200X3 + 0.214X4$$

The multiple linear regression equation above can be interpreted as follows:

1. The multiple linear regression formulation above obtained a constant value of 12,328. This value means that if the score includes Integrity, Code of Ethics, Competence and Independence, the value is constant, the increase in Audit Quality at the North Toraja Regency inspectorate office has a value of 12,328.

2. Integrity regression coefficient value (X1) of 0.273 means that there is a positive influence of Integrity on Audit Quality at the North Toraja Regency Inspectorate of 0.273 so that if the value or score of Integrity increases by 1 point, it will be followed by an increase in Audit Quality score of 0.273 points. The results of this study are also in line with the research of I Made Pradana Adi Putra (2014), this study concludes that Integrity has a positive effect on Audit Quality,

3. The regression coefficient value of the Code of Ethics (X2) of 0.452 means that there is a positive influence of the code of ethics on audit quality at the North Toraja Regency Inspectorate of 0.452 so that if the value or score of the Code of Ethics increases by 1 point, it will be followed by an increase in the Audit Quality score. of 0.452 points. , in line with the research of Evan Kiswara, et al (2018). which states that the Code of Ethics or audit ethics has an effect on Audit Quality. This shows that the better the auditor's ethics, the higher the audit performance or results.

4. Competency regression coefficient value (X3) of 0.200 means that there is a positive influence of competence on audit quality at the North Toraja Regency Inspectorate of 0.200 so that if the Competency score increases by 1 point, it will be followed by an increase in the Audit Quality score of 0.200 points. This result is in line with Yohana Ariska Sihombing's research (2018) that competence has a significant and positive effect on audit quality. This shows that the better or higher the knowledge about auditing, the audit results will increase.

5. The independence regression coefficient (X4) of 0.214 means that there is a positive influence of independence on audit quality at the North Toraja Regency Inspectorate of 0.214 so that if the Independence score increases by 1 point, it will be followed by an increase in the audit quality score of 0.214 points. These results are in line with research by Galuh Tresna Murti (2017) that independence has a significant and positive effect on audit quality, this indicates that the better or higher the knowledge about auditing, the audit results will increase.

Partial Testing (t-test)

To test the variables partially or individually the independent variable (X) against the dependent variable (Y) can be used t test. This can be seen in the results of the SPSS version 25 data processing analysis as follows:

Table 2

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		

1	(Constant)	12.328	2.835		4.348	.000
	Integrity (X1)	.273	.117	.245	2.336	.025
	Code Of Ethics (X2)	.452	.154	.363	2.928	.006
	Competence(X3)	.200	.091	.241	2.200	.034
	Independence (X4)	.214	.105	.257	2.039	.048

Source: Primary data processed, 2021

The results of the t-test of each variable can be explained as follows:

From the description of the t test using the SPSS version 25 data analysis program, it is known that the three independent/independent variables (X) have a positive and significant effect on audit quality at the North Toraja Regency Inspectorate Office with the following summary:

- i. Integrity variable (X1) with tcount 2,336 > t table 1,683. with a significant value = 0.025 < 0.05.
- ii. Code of Ethics (X2) variable with tcount value 2,928 > t table 1,683. and significant value = 0.006 < 0.05.
- iii. Competency Variable (X3) with tcount 2,200 > t table 1,683. and significant value = 0.034 < 0.05.
- iv. Independent Variable (X4) with tcount 2.039 > t table 1.683. and significant value = 0.048 < 0.05.

Dominant Testing (Beta Testing)

Beta test is to test the independent/independent variables (X) which have the most dominant influence on the dependent/independent variable (Y) by showing the variable that has the highest standardized beta coefficient. Based on the results of data processing in table two above, the following results are obtained:

The results of the standardized beta value are known that the variables which include Integrity, Code of Ethics, Competence, and Independence have the greatest influence on Audit Quality at the North Toraja Regency Inspectorate Office is the Code of Ethics variable (X2) of 0.363 or 36.3% .

This study also found the magnitude of the influence of the independent variable on the dependent variable which can be seen from the value of the coefficient of determination (Adjusted R square) as follows:

Table 3 Adjusted R square

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.772 ^a	.596	.556	1.13844	1.642
a. Predictors: (Constant), INDEPENDENCE (X4), INTEGRITY (X1), COMPETENCE (X3), CODE OF ETHICS (X2)					
b. Dependent Variable: AUDIT QUALITY (Y)					

Source: Primary data processed, 2021

The value of the coefficient of determination (Adjusted R square) is 0.556 which means that the independent variable (X) which includes Integrity, Code of Ethics, Competence, and Independence on Audit Quality at the North Toraja Regency Inspectorate Office is 55.6%, while the rest is 44.4% is influenced by other variables that are not included in this research model.

Discussion:

The Influence of Integrity on Audit Quality

The reason for the importance of high independence in every profession is so that there is no influence or intervention from outsiders who do not have authority. High independence will have an influence on work results. An independent public accountant will not be affected by intervention from outside parties when carrying out his work. This condition relates to the quality of the audit that will be produced.

From the table above, it is obtained that the t count for the Integrity variable is greater than the t table, namely $2.336 > 1.683$ and the significance value is less than 0.05, namely 0.025. So, the Integrity variable has a positive and significant effect on Audit Quality, thus the hypothesis is accepted. The Beta coefficient value (standardized coefficient) of the influence of the Integrity variable on Audit Quality is 0.245, which means that the work environment variable contributes 24.5% to the fluctuations in Audit Quality at the North Toraja Regency Inspectorate Office. These results also prove the attribution theory in this study where this study measures how the level of integrity of an auditor in carrying out his duties to improve audit quality at the North Toraja Inspectorate office.

The results of this study are also in line with the research of I Made Pradana Adi Putra (2014) in his research *The Effect of Integrity, Objectivity and Auditor Accountability on Audit Quality in Local Governments (Study at the Buleleng Regency Inspectorate)*, this study concludes that Integrity has a positive effect on Audit Quality, objectivity positive effect on Audit Quality.

The Influence of the Code of Ethics on Audit Quality

The attribution theory in this study supports the effect of compliance with the Code of Ethics on the quality of internal audit results. Code of Ethics is a provision or norm that is determined jointly in a group or community which aims to direct each member to behave and act in accordance with the guidelines and rules that have been set. An internal government auditor in carrying out the duties of the supervisory function must be guided by the Code of Ethics for the government's internal supervisory apparatus.

From the table above, it is obtained that the t count for the Code of Ethics variable is greater than the t table, namely $2.928 > 1.683$ and the significance value is less than 0.05, namely 0.006. So, the Code of Ethics variable has a positive and significant influence on Audit Quality, thus the hypothesis is accepted. The Beta coefficient value (standardized coefficient) of the influence of the Code of Ethics variable on Audit Quality is 0.363, which means that the Code of Ethics variable contributes 36.6% to the fluctuations in Audit Quality at the North Toraja Regency Inspectorate Office.

Mayuri Ahda Valen (2018) which examines the Effect of Auditor Compliance on the Code of Ethics and Professional Ethics on Audit Quality (Empirical Study on Public Accounting Firms in DKI Jakarta). The results of this study prove that the test results prove that the auditor's compliance with integrity, independence, professional efficiency, professional behavior, and confidentiality of information as audit ethics rules has a significant positive effect on audit quality. That is, the higher the auditor's compliance with the rules of audit ethics, the greater the impact on audit quality.

The effect of cooperation on accountability.

The Influence of Competence on Audit Quality

The higher the competence/skills possessed by an auditor, the higher the quality of the audit results. This is supported by previous research conducted by Lubis (2009) and Effendy (2010) showing that expertise has a significant effect on audit quality. Differences in the results of research on competence/skills revealed by Alia (2001) and Samsi (2013) their research results show that experience has no effect on auditor expertise, therefore experience has no effect on auditor quality.

The results of this study obtained that the t-count for the Competence variable is greater than t-

table, namely $2.200 > 1.683$ and the significance value is less than 0.05, namely 0.034. So, the competence variable has a positive and significant influence on audit quality, thus the hypothesis is accepted. The Beta coefficient value (standardized coefficient) of the influence of the Competency variable on Audit Quality is 0.241, which means that the Competence variable contributes 24.1% to the fluctuations in Audit Quality at the North Toraja Regency Inspectorate office.

The results of this study are in line with the results of research conducted by Alim (2007), Effendy (2010) and Ayuningtyas (2012) which show that expertise has a positive and significant effect on the quality of audit results. The results in this study are strengthened by findings in the field that the majority of respondents have undergraduate (S1)/master (S2) education, namely 93 people (92.1%). If it is related to the position, most of the respondents occupy auditor functional positions as many as 47 people (46.5%), this indicates that the internal supervisory officers who carry out supervisory duties have mostly gone through the education and training process to improve their expertise in the field of government supervision and have passed selection for the position of auditor

The Influence of Independence on Audit Quality

The results of this study obtained that the t count for the independence variable is greater than t table, namely $2.039 > 1.683$ and the significance value is less than 0.05, namely 0.048. So, the independence variable has a positive and significant influence on audit quality, thus the hypothesis is accepted. The Beta coefficient value (standardized coefficient) of the influence of the Independence variable on Audit Quality is 0.257, which means that the Independence variable contributes 25.7% to the rise and fall of Audit Quality at the North Toraja Regency Inspectorate Office.

The results of this study found that the influence of independence on the quality of audit results was positive and significant. High independence, which can be seen from the high level of personal disturbances and external disturbances, will have an impact on the high quality of audit results, which is reflected in the accuracy of audit findings, skepticism, value of recommendations, clarity of reports, audit benefits and follow-up on audit results. This indicates that to improve audit quality, an auditor is very dependent on his independence.

This is supported by the results of previous research conducted by Batubara (2008) and Lubis (2009). The results of this study indicate that the auditor's independence factor has an important role in producing good quality audit results. Sarifudin (2012) and Kurnia (2014) which show that independence has a positive and significant effect on the quality of audit results.

Conclusion:-

Based on the results of research and discussion of research regarding the conclusions obtained as follows:

1. Results of research analysis Integrity owned by the auditor affects the quality of the audit results to be produced. This means that the increased integrity possessed by Apip in carrying out supervisory audits will also improve the quality of the audit results produced.
2. The results of the analysis show that APIP's ethics have an influence on the quality of the audit results that will be produced. This means, increasing compliance with the code of ethics owned by Apip in carrying out supervisory audits will also improve the quality of the audit results produced, on the contrary, decreasing compliance with the code of ethics owned will also reduce the quality of the audit results produced. A quality audit can be produced if APIP obeys and adheres to a professional code of ethics that was compiled with the aim of being a guide for a profession to place the objectivity of values in maintaining the professionalism of its members, so that in carrying out an audit an auditor is required to uphold his ethics. The results of this study are in line with attribution theory.
3. The results of the analysis of this study indicate that the independent attitude of the auditor has an influence on the quality of the audit results. This means that the higher the independence of the APIP, the higher the quality of the audit results produced, and conversely, the decrease in the

auditor's independent attitude will result in a decrease in the quality of the audit results. A quality audit can be produced if the auditor in carrying out the supervisory audit is independent, provides an honest assessment of the object being examined, and does not take sides with any party so that it reflects the actual condition of the government organizational unit being examined. The results of this study support the attribution theory.

4. The results of the analysis show that Apip's competence has an influence on the quality of the audit results that will be produced. This means that the increasing competence possessed by APIP in carrying out supervisory audits will also improve the quality of the audit results produced, on the contrary, the decreased competence possessed will also reduce the quality of the audit results produced. To produce a quality audit, APIP in carrying out its supervisory duties must have technical competence in the fields of auditing, accounting, government administration, engineering, and communication.

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