



ANALYSIS OF FACTORS THAT INFLUENCE THE QUALITY OF THE RESULTS OF INSPECTORATE EXAMINATION IN TORAJA NORTH DISTRICT

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Abstract:-

This study aims to examine and analyze the factors that influence the quality of the inspection results of the North Toraja Regency Inspectorate. This research is a type of research that uses a quantitative approach that aims to analyze the relationship of factors that influence the results of the Inspectorate of North Toraja Regency. The location of this research is the North Toraja Regency Inspectorate Office. The population in this study were all employees of the North Toraja Regency Inspectorate. The survey is used if there are relatively few population elements and are heterogeneous, so that all 39 employees of the North Toraja Regency Inspectorate are respondents. Data analysis method in this research is multiple linear regression analysis (Multiple Regression Analysis). This research data was processed using the Statistical Package for Social Sciences (SPSS) program. In this study, the dependent variable is the quality of the examination results in North Toraja Regency, while the independent variables are work experience, independence, objectivity, integrity, and competence.

Keywords: quality of examination results, work experience, independence, objectivity, integrity, and competence.

Introduction:-

Regional financial oversight must ensure that economic resources are used in the public interest and accounted for in accordance with the principles of accountability and transparency. In government regulation number 79 of 2005 article 24 for supervision of government affairs in the area carried out by government supervisory officials consisting of the Government Internal Supervisory Apparatus (GISA) in the Inspectorate General of the Department. For this purpose, the regions then formed an internal supervisory unit that was accommodated in a Regional Work Unit (RWU) which later became known as the regional inspectorate which functioned as an auditor or internal inspector for the district government responsible to the Regent.

The Inspectorate as the government's internal auditor has the authority to do 3 (three) things. First, supervision in the form of prevention of reporting errors and accountability, prevention of negligence of regional employees in implementing systems and procedures, prevention of errors in the use of authority by Regional Work Unit (RWU) officials and preventing embezzlement or corruption in the regions. Second, the examination is a systematic process to collect evidence related to transactions that have occurred and assess the suitability of the transaction with the criteria or rules that have been set. In carrying out the audit function, the Inspectorate must find all material errors that occur in the management of regional finances. Third, guidance is to provide technical guidance on proper financial management according to applicable laws and regulations that are in accordance with the principles of accountability and transparency (Mardiasmo, 2005).

However, the facts stated differently, at this time there are still many cases of corruption in a number of areas related to corruption, abuse of authority and position, violations and many other criminal cases. Based on the Summary of Examination Results of the State Audit Board in 2018 for the financial statements of North Toraja Regency in 2018, there were 8 findings related to non-compliance with laws and regulations and 3E. The non-compliance includes overpayment of work, but payment of partners has not yet been paid, lack of work and / or volume of goods, overpayment in addition to lack of volume and other non-compliance issues and 3E. This shows that the results of audits carried out by the internal control apparatus of local governments have not produced good audit quality due to the presence of BPK's findings on the financial statements of local governments.

The North Toraja Regency Inspectorate is part of the Regional Work Unit (RWU) which is within the scope of the North Toraja Regency Government and is in a position that is in line with other agencies or agencies within the North

TorajaRegency government. Insepktorat is an internal auditor at the North Toraja Regency government. The results of the Inspectorate's examination are limited to giving advice to regional heads such as sanctions, transfers or dismissals. The implementation of these recommendations is the authority of the regional head. In carrying out its duties as an internal auditor of the North Toraja Regency government, the Inspectorate still has many weaknesses and deficiencies both in the inspection process and in preparing the Audit Report. There are still many employees in the Inspectorate who are included in the examination which is still limited, especially in terms of objectivity of competence, independence and work experience, which ultimately results in an Audit Report that is still biased, unclear and precise.

But the phenomenon that occurs in the North Toraja Regency inspectorate is that there are still GISAs who have work experience and levels of efficiency and effectiveness in audits that are not yet maximal, as well as a lack of auditors so that the Directorate has not been able to carry out the auditing process optimally and there are still many GISAs working in Inspectorate under 10 years. The independence of an Government Internal Supervisory Apparatus (GISA) is sometimes not easy to maintain because employees who are assigned to the field of supervision, on the other hand also socialize with employees and or the community, and find it difficult to position themselves to be neutral. So that an Government Internal Supervisory Apparatus (GISA) is difficult to avoid conflicts of interest and the interests of the examining organization in planning, implementing and reporting the results of the actual examination. Especially in North Toraja Regency, most auditors and employees who work at the Inspectorate sometimes have familial relationships with auditors, so it is still difficult to guarantee independence in conducting audits.

Objectivity is also sometimes not easy to maintain because in carrying out its duties the Government Internal Supervisory Apparatus (GISA) is led by a Regional Work Unit (RWU) leader who is the top authorization for the implementation of the audit task up to the preparation of audit and inspection reports made by a team consisting of various levels position in it, so that a GISA is very difficult to be free from intervention to uncover the actual findings in the examination report. Phenomenon in the North Toraja Inspectorate, the Audit Report is not too objective because it is often intervened with policies from the highest leadership, such as the Regent.

For the integrity of Government Internal Supervisory Apparatus (GISA) must have a sense of responsibility, dare to take risks but the reality is in the field sometimes it is not easy to maintain integrity usually occurs if a GISA audits a former supervisor who is transferred to another place with a higher position so that it can affect the audit procedures and audit implementation until disclosure of findings which does not match the facts in the examination results report. At the North Toraja Regency Inspectorate, the level of integrity of the examiners was still not optimal, there were still many who did not dare to properly raise violations that occurred, were not wise in raising the results of the examination and providing recommendations and did not dare to take the full risk of the examination.

While competence, the implementation of coaching and supervisory tasks carried out by Government Internal Supervisory Apparatus (GISA) requires special skills, so that GISA is a professional position that requires its personnel to have reliable competence where an GISA must have formal education of at least bachelor, attend adequate training in auditing, public sector accounting and regional finance, have auditor certification, but in reality there are still employees in the field who have never attended technical training related to audits so that they have not been able to carry out the audit process until reporting and there are still GISA who have never attended technical training. The phenomena found in the North Toraja Regency Inspectorate, there are still some employees who have not participated in any training and training related to the examination and also the formal educational background of each employee who is not in accordance with the educational background needed even though all of them have bachelor. Aside from the lack of available budgets, the Inspectorate staff were limited to participating in seminars or training related to audits.

In the future, the North Toraja Regency Inspectorate will pay attention to audit standards which are the basic principles and requirements needed for the auditor to guarantee the quality of audit results and consistency in the implementation of audit tasks. Every audit an auditor must carry out the specified standards. Audit standards that are the basis of conducting audits for Government Internal Supervisory Apparatus (GISA) consist of five standards, namely: a. General standards require that an auditor must have expertise and training, independence, professional accuracy and confidentiality. b. the standard of coordination and quality control of an auditor must be able to create a supervisory work program, coordinate supervision, and control quality. c. the standard implementation of the auditor must carry out and make plans, supervision, internal control, look for audit evidence, obey laws and regulations, and make an audit working paper. d. reporting standards after the completion of the audit the auditor must make a written and immediate report and distribution to those entitled. e. standard follow-up is the results - these findings must be monitored for the completion of the follow-up.

Literature Review:- Quality of Inspection Results

The quality of the inspection results is the final product of an inspection process based on inspection standards addressed to interested parties that contain the results of the examination and recommendations from the examiner, auditing responses, distribution of reports, and follow-up to the Government Internal Supervisory Apparatus (GISA) recommendations in accordance with the provisions and regulations. BPKP regulations in 2004.

Quality of inspection results is reporting on effective internal control, and adherence to the provisions of prevailing laws and regulations, responses from leaders or officials responsible for the entity being examined, distribution of audit report and follow-up of auditor's recommendations in accordance with statutory regulations (Coal, 2008). While DeAngelo (1981) states the quality of the examination results as the probability that the auditor will properly and correctly find reports of material errors, errors, or omissions in financial material reports.

Work experience

Work experience is knowledge or skills that have been known and mastered by someone who results from actions or work that has been done during a certain number of invoices (Sari, 2011). According to (Manulang, 1984) work experience is the process of forming knowledge or skills about the method of a job because of the involvement of the employee in the implementation of work tasks. Meanwhile (Ranupandojo, 1984), stated that work experience is a measure of the length of time or work period that has been taken by someone can understand the tasks of a job and have carried out well. According to (Foster, 2001) work experience is as a measure of the length of time or years of work that have been taken by someone in understanding the tasks of a job and have done it well.

According to (Anoraga, 2004) work experience is the whole lesson learned by someone from the events experienced in his life journey. According to (Libby & Frederik, 1990) work experience possessed by auditors is enough to influence audit quality. They found that the more auditor experience the more it could produce various allegations in explaining audit findings. Work experience has been seen as an important factor in predicting auditor performance.

Independence

According to (Simamora, 2002) independence means that the auditor must be impartial and not biased towards the financial information in the audit as well as the compilers and users of the financial statements. Therefore, auditors must be independent in reality (in fact) and in appearance (in appearance). According to (Boynton, 2001) in the Generally Accepted Government Auditing Standards (GAGAS) general standard, auditor independence relates to audit work, audit organizations and individual auditors, whether governmental or private, must be free from personal and external problems that undermine independence, must be organizational independent, and must maintain an independent attitude and appearance. The examiner must be free, in the mental attitude and appearance of personal, external, and organizational interference that can influence his independence. According to (Halim, 2008) in carrying out their duties, the auditor must maintain an independent mental attitude in providing professional services.

Objectivity

The auditor must uphold professional impartiality in collecting, evaluating and processing data or information. Government Internal Supervisory Apparatus (GISA) auditors make a balanced assessment of all relevant situations and are not influenced by their own or others' interests in making decisions. According to (Mulyadi, 2002) objectivity is the freedom of mental attitude that must be maintained by the auditor in conducting an audit, and the auditor must not let his audit considerations be influenced by others. Each auditor must maintain objectivity and conflict of interest in fulfilling his obligations. According to (Boynton, 2001) the internal auditor's principles state that the auditor's objectivity is related to providing a balanced assessment of all relevant situations and should not be influenced by their own interests or by other parties in forming an assessment.

In the Code of Ethics and Audit Standards Manual published by the Indonesian Government Internal Auditors Association in KEP-005 / AAIPUDPN / 2014 dated 24 April 2014, objectivity is defined as an unbiased mental attitude (not biased) that allows auditors to make assignments in such a way that the auditor believes in his work and that no compromise on quality is made. Objectivity requires that the auditor does not distinguish his judgment related to the audit of others. Threats to objectivity must be managed at the individual auditor, assignment, functional and organizational level.

Integrity

According to (Covey, 1989) integrity is our own honor, a fundamental part of character ethics, and the core of proactive growth. (Keraf & Soni, 1998), states that integrity is the principle of not harming others and the business actions taken. The essence of integrity is what is called the golden rule, which is to treat others as you want to be treated and do not do to others what you do not want others to treat you.

According to (Boynton, 2001) in the principles of internal auditors, the integrity of internal auditors includes honesty, diligence, and responsibility. (Agoes, 2012), stated in the fundamental principles of integrity ethics that a professional accountant must act decisively and honestly in all his business and professional relationships (a professional accountant should be straightforward and honest in all professional and business relationships).

Competence

Literally, competence comes from the word competence which means skill, ability, and authority (Gottfredson and Holland, 1990). (Spencer & Spencer, 1993) competence as an underlying characteristic of a person and related to the effectiveness of individual performance in work (Boyatzis, 1982), states that employee competencies in certain occupations are based on the

characteristics of the employee, such as motives, traits or character, skills , as well as aspects related to social roles, or knowledge that produce effective or superior performance at work.

In the Code of Ethics and Audit Standards Handbook published by the Indonesian Government Internal Auditor Association in KEP-005 / AAIPUDPN / 2014 dated 24 April 2014, competent auditors are auditors who have the right or authority to conduct audits according to the law and have the skills and expertise that are enough to do the audit work. The auditor as an institution has the right or authority to conduct audits based on the legal basis for the organization's establishment (audit mandate) or assignment.

Research Methods:-

This study aims to analyze the factors that influence the quality of the inspection results of the North Toraja Regency Inspectorate. The population in this study were all employees of the North Toraja Regency Inspectorate. . The survey is used if there are relatively few population elements and are heterogeneous, so that all 39 employees of the North Toraja Regency Inspectorate are respondents. This study uses the Multiple Regression Analysis estimation method with the Ordinary Least Square (OLS) model. The data source used in this study is primary data. In this study, the dependent variable is the Quality of Examination Results (Y) of North Toraja Regency, while the independent variables are Work Experience (X1), Independence (X2), Objectivity (X3), Integrity (X4), and Competence (X5).

Results:-

Description of Research Results

Validity and Reliability Test

Testing with validity and reliability in this study was carried out because the data used was a depiction of the variables studied and functioned as a hypothesis testing tool. As explained in the previous section, this study uses a hypothesis so that the indicators for each variable need to be tested by an instrument with a validity and reliability test.

Validity test is done by correlating the score of each item with the total score of each attribute, the coefficient formulation used is the Pearson Product Moment Test with SPSS version 25. as shown in Table 1. According to Sugiyono (2001), the correlation between total item scores is an interpretation by consulting the critical value of r. If r arithmetic is greater than r critical, then the instrument is declared valid. From the statistical table with $df = (n-2) = (39-2) = 37 = 0.316$. From the validity test conducted on the score of each item with a total score of each attribute in this study, the results obtained are all items of the independent variable and the dependent variable showing valid or valid, with the Pearson correlation value between questions with the total positive above 0.316 .

Table 1 Validity test results

Variables and Indicators	Indicator	R count	R table	explanation
Work experience (X1)				
	X1.1	0,743	0,316	Valid
	X1.2	0,533	0,316	Valid
	X1.3	0,689	0,316	Valid
	X1.4	0,804	0,316	Valid
	X1.5	0,669	0,316	Valid
	X1.6	0,656	0,316	Valid
	X1.7	0,530	0,316	Valid
	X1.8	0,623	0,316	Valid
Independence (X2)				
	X2.1	0,512	0,316	Valid
	X2.2	0,431	0,316	Valid
	X2.3	0,569	0,316	Valid
	X2.4	0,630	0,316	Valid
	X2.5	0,657	0,316	Valid
	X2.6	0,672	0,316	Valid
	X2.7	0,717	0,316	Valid
	X2.8	0,626	0,316	Valid
	X2.9	0,440	0,316	Valid
Objectivity (X3)				
	X3.1	0,595	0,316	Valid
	X3.2	0,446	0,316	Valid
	X3.3	0,610	0,316	Valid
	X3.4	0,522	0,316	Valid
	X3.5	0,522	0,316	Valid
	X3.6	0,587	0,316	Valid
	X3.7	0,538	0,316	Valid
	X3.8	0,483	0,316	Valid
Integrity (X4)				

Variables and Indicators	Indicator	R count	R table	explanation
	X4.1	0,485	0,316	Valid
	X4.2	0,497	0,316	Valid
	X4.3	0,722	0,316	Valid
	X4.4	0,690	0,316	Valid
	X4.5	0,442	0,316	Valid
	X4.6	0,534	0,316	Valid
	X4.7	0,555	0,316	Valid
	X4.8	0,709	0,316	Valid
	X4.9	0,442	0,316	Valid
	X4.10	0,651	0,316	Valid
	X4.11	0,662	0,316	Valid
	X4.12	0,680	0,316	Valid
	X4.13	0,568	0,316	Valid
	X4.14	0,680	0,316	Valid
Competence (X5)				
	X5.1	0,346	0,316	Valid
	X5.2	0,322	0,316	Valid
	X5.3	0,652	0,316	Valid
	X5.4	0,409	0,316	Valid
	X5.5	0,655	0,316	Valid
	X5.6	0,644	0,316	Valid
	X5.7	0,574	0,316	Valid
	X5.8	0,552	0,316	Valid
	X5.9	0,544	0,316	Valid
	X5.10	0,488	0,316	Valid
Quality of inspection results (Y)				
	Y.1	0,395	0,316	Valid
	Y.2	0,548	0,316	Valid
	Y.3	0,560	0,316	Valid
	Y.4	0,610	0,316	Valid
	Y.5	0,337	0,316	Valid
	Y.6	0,470	0,316	Valid
	Y.7	0,414	0,316	Valid
	Y.8	0,488	0,316	Valid
	Y.9	0,401	0,316	Valid
	Y.10	0,467	0,316	Valid

Source: Primary data processed, 2020

Reliability Test

Reliability testing with internal consistency is done by testing the instrument only once, then the data obtained are analyzed using Cronbach's Alpha. The concept of reliability according to this approach is consistency between items in an instrument. The level of interrelation between question items in an instrument to measure certain variables shows the level of internal consistency reliability of the instrument in question. From the results of data processing, the alpha value of each variable can be seen in the following table:

Table 2 Reliability Test Results

Variabel	Cronbach's Alpha	Keterangan
Work experience (X1)	0,763	Reliabel
Independence (X2)	0,744	Reliabel
Objectivity (X3)	0,722	Reliabel
Integrity (X4)	0,749	Reliabel
Competence (X5)	0,724	Reliabel
Quality of inspection results (Y)	0,709	Reliabel

Source: Primary data processed, 2020

In Table 2 above it can be seen that the reliability coefficient can be accepted using Cronbach's Alpha reliability > 0.60 (Zeithaml Berry), where the Cronbach's Alpha coefficient for work experience variables is 0.763, the Cronbach's Alpha coefficient for the independence variable is 0.744, Cronbach's Alpha coefficient for objectivity variable is 0.722, Cronbach's Alpha coefficient for integrity variable is 0.749, Cronbach's Alpha coefficient for competency variable is 0.724, and Cronbach's Alpha coefficient for examination quality variable is 0.709. The test results as shown in the table above show results greater than 0.6 (> 60%), so the measurements are reliable.

Multiple Linear Regression Analysis Test

The data analysis technique used in this study uses multiple linear regression analysis techniques with the assumption of the equation as follows:

$$Y = b_0 + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_5 + e$$

Where :

Y = Quality of examination results

X1 = Work experience

X2 = Independence

X3 = Objectivity

X4 = Integrity

X5 = Competence

b0 = Constant

b1-5 = Regression coefficient

e = Residual or random error

By using SPSS Version 25 data analysis program tools, the regression coefficient values of each variable obtained including work experience, independence, objectivity, integrity, and competence can be explained as follows:

Table 3 Results of regression calculations

		Coefficients ^a					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
Model		B	Std. Error	Beta				
1	(Constant)	.069	.321		.214	.832		
	PengalamanKerja	.139	.062	.203	2.234	.032	.360	2.778
	Independensi	.177	.072	.226	2.459	.019	.352	2.842
	Obyektivitas	.209	.102	.178	2.057	.048	.399	2.504
	Integritas	.138	.060	.138	2.279	.029	.809	1.237
	Kompetensi	.361	.093	.394	3.904	.000	.293	3.408

a. Dependent Variable: KualitasHasilPemeriksaan

Sumber : Data primer diolah, 2020

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

$$Y = 0.069 + 0.139X_1 + 0.177X_2 + 0.209X_3 + 0.138X_4 + 0.361X_5$$

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

1. The formulation of multiple linear regression above obtained a constant value of 0.069 which means that if the scores covering work experience, independence, objectivity, integrity, and competence are constant / constant, the quality of the results of the Inspectorate of North Toraja Regency has a value of 0.069.
2. The regression coefficient value of the internal control system (X1) of 0.139 means that there is a positive and significant influence of work experience on the quality of the results of the Inspectorate of North Toraja Regency by 0.139 so that if the work experience score rises by 1 point it will be followed by an increase in the quality score of the examination result of 0.139 points.
3. The value of the independence regression coefficient (X2) of 0.177 means that there is a positive and significant effect on independence of the quality of the results of the North Toraja Regency Inspectorate examination by 0.177 so that if the independence score rises by 1 point it will be followed by an increase in the quality score of the North Toraja Regency

Inspectorate inspection result by 0.177 points.

4. The objectivity regression coefficient value (X3) of 0.209 means that there is a positive and significant influence of objectivity on the quality of the results of the Inspectorate of North Toraja Regency by 0.209 so that if the objectivity score rises by 1 point it will be followed by an increase in the quality score of the result of the Inspectorate of North Toraja Regency by 0.209 points.

5. Integrity regression coefficient (X4) value of 0.138 means that there is a positive and significant effect of integrity on the quality of the results of the Inspectorate of North Toraja Regency by 0.138 so that if the integrity score rises by 1 point, it will be followed by an increase in the quality score of the result of the Inspectorate of North Toraja Regency by 0.138 points.

6. Competency regression coefficient value (X5) of 0.361 means that there is a positive and significant effect of competence on the quality of the results of the Inspectorate of North Toraja Regency by 0.361 so that if the competency score rises by 1 point it will be followed by an increase in the quality score of the result of the Inspectorate of North Toraja Regency by 0.361 points.

This study also found the magnitude of the effect of independent variables on the dependent variable that can be seen from the coefficient of determination (Adjusted R square) and can be seen in Table 4

Table 4 Results of determination tests

Model Summary^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.949 ^a	.902	.887	.07159	1.318

a. Predictors: (Constant), Kompetensi, Integritas, PengalamanKerja, Obyektivitas, Independensi

b. Dependent Variable: KualitasHasilPemeriksaan

Sumber : Data primer diolah, 2020

The coefficient of determination (Adjusted R square) of 0.887 can be interpreted that the independent / independent variable (X) which includes work experience, independence, objectivity, integrity, and competence contribute to variations in the quality of the results of the Inspection of the North Toraja Regency by 88.7%, while the remaining 11.3% is influenced by other variables not included in this study.

Discussion:-

Effect of Work Experience on Quality of Inspection Results

An auditor who has work experience makes it possible for him to produce a good audit report. Audit work is one that has several provisions so that in principle the auditor has been provided with a reference in carrying out his work. Through testing the hypothesis, it is shown that the tcount of 2.234 is greater than the table of 2.026 which means that the work experience variable has a positive and significant effect on the quality of the results of the Inspectorate of North Toraja Regency, thus the hypothesis is accepted. This means that increasing work experience will improve the quality of examination results, and vice versa decreasing work experience will reduce the quality of examination results.

Research FandiPermana Putra et al (2015) in his research found that work experience has a positive effect on the quality of audit results. A person's work experience can affect the quality of examination results. The higher the level of one's experience, the results of the work produced will be better. This can be used as a recommendation that the longer the working period of an auditor has the influence on the quality of examination results (Masrizal, 2010).

Effect of Independence on the Quality of Inspection Results

Many attitudes must be owned by an auditor in carrying out his duties and responsibilities so that the output of his work can be of quality. Auditors need to be independent where to mature considerations in preparing reports on audit examination results as well as to achieve the expectations of clients namely quality audit. Independence can be interpreted as a mental attitude that is free from influence, not controlled by other parties, not dependent on others (Tjun et al., 2012).

If an auditor at work has independence or is free from all pressures and certain interests let alone the interests of the North Toraja Regency government, then the audit report will be of high quality. Based on the results of the calculation as shown that the tcount of 2.459 is greater than the t table of 2.026 which means that the independence variable has a positive and significant effect on the quality of the inspection results of the North Toraja Regency Inspectorate, thus the hypothesis is accepted. This means that increasing independence will improve the quality of good audit results, and vice versa decreasing independence will reduce the quality of audit results.

The results of this study also support research conducted by Susilawati and Maya R Atmawinata (2014) who found a significant influence between independence on audit quality. The research also stated that referring to the Regulation of the

Minister of Administrative Reform Number 5 of 2008 concerning the Auditing Standards of the Government Internal Supervisory Apparatus, the introduction explicitly and firmly stated that government internal oversight was an important management function in governance. Through internal supervision, it can be seen whether a government agency has carried out activities in accordance with its duties and functions effectively and efficiently, as well as in accordance with the plans, policies that have been determined. In addition, internal oversight of governance is needed to encourage the realization of good governance and clean government and to support governance that is effective, efficient, transparent, accountable and clean and free from corrupt, collusion and nepotism practices.

Effect of Objectivity on the Quality of Inspection Results

Objectivity is an asset for an auditor in carrying out his work. The objective nature encourages the auditor to speak in accordance with the facts and findings obtained in the field. Objectivity is a rare thing and should not be compromised. An auditor should never place himself or be placed in a position where his objectivity can be questioned. The internal auditor's code of ethics and standards have set certain rules that must be followed in order to avoid the possibility of a view of lack of objectivity or the appearance of bias. Violation of these rules will cause criticism and questions about the lack of objectivity possessed by internal audit (Sawyer, 2006).

Through testing the hypothesis, it is shown that the tcount of 2.057 is greater than the t table of 2.026 which means that the objectivity variable has a positive and significant effect on the quality of the inspection results of the North Toraja Regency Inspectorate, thus the hypothesis is accepted. This means that increasing objectivity will improve the quality of examination results, and vice versa decreasing objectivity will reduce the quality of examination results

The results of this study are in line with the opinions expressed by Sawyer (2006). An auditor at work must not be affected by his environment, especially in revealing facts or conditions of the object being audited. Likewise, the results of this study are in line with the research of Maburri and Winarna (2010) which states that the higher the objectivity of the auditor, the better the quality of the audit. Financial relationships with clients can affect objectivity and can result in third parties concluding that auditor objectivity cannot be maintained. With financial interests, an auditor clearly has an interest in the published audit report.

Effect of Integrity on the Quality of Inspection Results

Through testing the hypothesis, it is shown that the tcount of 2.279 is greater than the t table of 2.026 which means that the integrity variable has a positive and significant effect on the quality of the inspection results of the North Toraja Regency Inspectorate, thus the hypothesis is accepted. This means that increasing integrity will improve the quality of examination results, and vice versa decreasing integrity will reduce the quality of examination results.

The results of this study are in line with the provisions of the State Financial Examination Standards (SPKN, 2007) which explain that in carrying out their professional responsibilities, the examiner must understand the principles of service of the public interest and uphold integrity, objectivity, and independence and the examiner must have an attitude to serve the interests public, respect and maintain public trust, and maintain professionalism. To maintain and expand public trust, the examiner must carry out all his professional responsibilities with the highest degree of integrity.

Effect of Competence on the Quality of Inspection Results

Auditor competence is a qualification needed by the auditor to carry out performance audits correctly. The competencies required by a performance auditor are different from those of a financial auditor. There are three types of competency performance auditors, namely personal quality, general knowledge, and special expertise. To obtain these competencies requires education and training for performance auditors, known as continuing professional education.

Through testing the hypothesis, it is shown that the tcount of 3.904 is greater than the t table of 2.026 which means that the competency variable has a positive and significant effect on the quality of the results of the Inspectorate of North Toraja Regency, thus the hypothesis is accepted. This means that increasing competence will improve the quality of examination results, and vice versa decreasing competence will reduce the quality of examination results.

The results of this study are in line with the statement of Arens et al., (2012) that competence is a qualification needed by auditors to carry out audits correctly which is also beneficial to maintain auditor objectivity and integrity. With the competency possessed, the auditor can work well and produce a quality audit report. Quality in this case the audit report is able to reveal the actual conditions that are supported by the competence of an auditor.

Conclusion:-

Based on the results of the analysis in this study, several conclusions can be drawn as follows:

1. There is a positive and significant influence of work experience on the quality of the inspection results of the North Toraja Regency Inspectorate. This means that the more an auditor has work experience, the better the quality of the audit report.
2. There is a positive and significant influence of independence on the quality of the inspection results of the North Toraja Regency Inspectorate. This means that the more an independent auditor in carrying out the tasks, the more quality the report on the results of the examination.
3. There is a positive and significant effect of objectivity on the quality of the inspection results of the North Toraja Regency Inspectorate. This means that the more objective an auditor is at work, the better the quality of his audit report.

4. There is a positive and significant impact on the quality of integrity of the results of the inspection of the North Toraja Regency Inspectorate. This means that the more an auditor has integrity, the better the quality of his audit report.
5. There is a positive and significant effect of competence on the quality of the results of the inspection of the North Toraja Regency Inspectorate. This means that the more competent a person has, the more quality the report of his examination results.

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