

The Effect of Competence and Independence on the Audit Quality of Tomohon City Inspectorate Apparatus

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ABSTRACT

Based on the results of audit quality as a process in which Tomohon City inspectorate officials must find and report violations in the accounting system based on their knowledge and skill. However, there are indications that there were audit findings that were not detected by Tomohon City inspectorate officials as internal auditors, but were discovered by the Indonesian Financial Audit Agency (BPK) as external auditors. This research aims to determine the influence of competence and independence on the audit quality of Tomohon City inspectorate officials. This research uses primary data obtained from distributing questionnaires to all inspectorate apparatus who took part in inspection duties, namely 36 people. The sample selection method for this research uses a census sampling method. The data analysis technique used is multiple linear regression analysis using the SPSS Statistics 29 program. The results of this research show that partially the competency variable has a negative and significant effect on audit quality, while the independence variable has a positive and significant effect on audit quality. Then simultaneously or together the competency and independence variables have a significant effect on audit quality.

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INTRODUCTION

The economic crisis in Indonesia is nothing more than a result of poor governance and corruption of bureaucracy due to the lack of accountability of the hands, which has led to people losing confidence in the government.

Financial reporting is an important aspect of society that provides information about the financial status of an entity and its development, so it can be useful in decision-making (Tangkau, 2022). Therefore, demands for the implementation of accountability and transparency in the public sector for the realization of good governance and clean government as well as support for the maintenance of government more effective, efficient, transparent, accountable, also cleaner, and free from various practices of corruption, collusion, and nepotism are increasing (Permenpan, 2008:5). It is intended to ensure that the government's financial management carried out by the government apparatus is running well. Good government financial management must be supported by a qualified public sector audit.

Audit is the most significant thing in the realization of good governance, the government must make changes in the entire sector of government in particular the area of financial management of

the region. Many disturbances affect the governance system in government agencies, namely personal distortions (among other things: the shaking of an auditor's independence, as well as incomplete competence) and external distortion. (among others: group interests, pressure from outside, and work culture). The challenge that an auditor often faces in improving the quality of audits is how the auditor behaves and behaves to ensure that supervision is carried out fairly, effectively, and efficiently. To be able to produce good audit quality, a claimed auditor must have maximum competence and a high degree of independence.

The competence of an auditor is essential in conducting an audit (Lastanti 2008), because with higher education, the auditor will have a lot of knowledge about the field that he is studying so that he can know and trace the problems more and more deeply. The competence of the auditor can also be seen from the work experience of an auditor because the longer the auditor performs the inspection, the more knowledge he possesses. In addition, an auditor must also have a high degree of independence. Independence must be kept high so that an auditor can maintain the trust given to him by the public.

Auditors must maintain high standards of performance towards the organization in which they operate, their profession, the community, and themselves. Audits in the district or district are carried out by auditors who are in the respective district inspectorate offices. The current audit results of the inspectorate are of poor quality, nothing other than the case studies that took place in the city of Tomohon as seen from the phenomena that have occurred lately.

Tomohon Mayor's Regulation No. 22 of 2009 on the Establishment and Functioning of the Organization of the Inspectorate of the City of Tomohon, as one of the technical bodies in the city of Tomohon, the inspectorate has the primary task of overseeing the implementation of administrative affairs in the area of the city, carrying out the construction of the maintenance of the government of the area and implementing the city administration.

Based on the results of the Quality audit as process in which Tomohon City inspectorate apparatus must find and report violations in the accounting system based on their knowledge and expertise. However, there are indications that there are audit findings that were not detected by the Tomohon City inspectorate apparatus as an internal auditor but were found by the Audit Board (BPK) of the Republic of Indonesia as an external auditor.

Based on the findings of the BPK in 2020, the Audit Board (BPK) of the Republic of Indonesia found irregularities, non-compliance with laws and regulations, fraud, and administrative errors in the financial management of the Tomohon City Government. It is stated that there are dozens of Tomohon civil servants entangled in TGR, there are even echelon 3 officials to service (Source: Julius 2021).. The cumulative Claim for Compensation (TGR) of the Tomohon City Government has occurred at an interval of 2017. If it is not followed up, of course, this cumulative amount of TGR will be very detrimental to the State, and the residents of Tomohon City will be greatly harmed because of this.

As for the misappropriation of Tomohon City's financial management reported by one of the residents on April 19, 2023, the Tomohon City Communication and Information Agency (Diskominfo) was reported to the Tomohon Regional Police for alleged misappropriation of APBD funds between 2021-2023. The report submitted includes the Regional Budget (APBD) of Tomohon City for 2021-2023, and the Revised Budget for 2021-2022, especially funds for the media. Media budget funds from 2021-2023 reach billions of rupiah (Source: Marcel 2023).). With the findings of the BPK and the report of one of the residents above, it means that it can be concluded that the audit quality of the Tomohon City Inspectorate Apparatus as an internal auditor in the government in terms of supervision of regional financial management can still be said to be weak and still needs special attention from the local government.

This research is based on references to several previous studies, including research conducted by (Astrina et al. 2022) and (Kambey, et al., 2022) which shows that competence affects audit quality because the better the auditor's competence, the more guaranteed the quality of the audit resulting from his audit activities. But inversely proportional to the research conducted by (Ilham, Suarhana, and Surono 2019) which states that competence does not have a partial effect on audit quality.

Research conducted by (Terawati 2023) and (Kapo, Tanor, and Sumual 2021) states that independence has a significant effect on audit quality. This shows that auditor independence has a

very important role in improving audit quality, the greater the independence of the auditor, the better the quality of the audit. This research is not in line with the research conducted (Anam, Tenggara, and Sari 2021) which states that independence has no significant effect on audit quality.

This research needs to be done because it can provide information on whether competence and independence affect the quality of the Tomohon City Inspectorate Apparatus audit. Therefore, this study aims to test and analyze the effect of competence and independence on the audit quality of Tomohon City Inspectorate Apparatus.

THEORETICAL FOUNDATIONS AND HYPOTHESIS DEVELOPMENT

Agency Theory

Agency theory is a contract of one or more terms involving an agent to perform certain services by delegating decision-making authority to the agent (Jensen and Meckling 2012). Praptitorini and Januarti (2011) suggesting that the third party is the medium acting as an independent mediator in the principal's relationship with the agent. Third-party duties: Oversee whether the behavior of the manager (agent) is by the owner's (principal's wishes).

Therefore, the presence of auditors in this case the Inspectorate Apparatus in agency theory is an intermediary between the Principal (Community) and the agent (Government) in auditing the financial statements submitted by the agent. The auditor is tasked with assessing whether the agent has acted under the wishes of the principal or not. The auditor is tasked with providing services in evaluating the fairness of the financial statements submitted by the agent to him. The auditor must disclose if there are any irregularities or irregularities that he encounters in the financial statements he audits.

Attribution Theory

Fritz Heider (1958) in (Raisya Shafira 2021), Defining attribution theory is a theory that explains how people react to an event and explains the causes of their behavior. Whether his behavior is influenced by internal factors such as those already present in him such as personal characteristics, understanding, motivation, and others. Or are the external factors more environmental Luthans (2005) in Raisya Shafira (2021) such as the pressure of certain situations or circumstances that force a person to do certain actions that can affect his behavior.

In this study, researchers used attribution theory to conduct an empirical study at the Tomohon City Inspectorate Office to uncover factors that can influence auditors in their performance. The personal characteristics of auditors in this study are Competence and Independence. The characteristics of the auditor are one of the factors that determine its effectiveness in producing a quality audit.

Auditing

Regulation of the State Minister of State Apparatus Empowerment No. Per/05/M.Pan/03/2008 Audit is the process of problem identification, analysis, and evaluation of evidence carried out independently, objectively and professionally based on audit standards, to assess the truth, accuracy, credibility, effectiveness, efficiency, and reliability of information on the implementation of duties and functions of government agencies (Negara, Aparatur, and Republik 2008).

Soekrisno Agoes (2016:3) in the book of works Ardianingsih (2018) argues that audit is a critical and systematic examination of financial statements prepared by management and its supporting records and evidence carried out by independent parties, the purpose of which is to provide an opinion on the correctness of the financial statements.

Audit Quality

The quality of auditors according to the Regulation of the State Minister of State Apparatus Empowerment No. Per/05/M.Pan/03/2008 dated March 31, 2008 is an auditor who performs his main duties effectively by preparing audit working papers, planning, coordinating and evaluating the effectiveness of audit follow-up and consistency of audit reports. A quality audit is an audit that can be acted upon by the auditee (Negara, Aparatur, and Republik 2008).

According to Sumual, dkk., (2021) audit quality can be determined by whether or not the audit conducted by the auditor is good. These qualities should be built from the beginning of the audit to reporting and recommendations. Therefore, metrics that measure audit quality include process quality, whether the audit was conducted carefully, according to procedures, and maintaining skepticism.

According Efendy (2014) in (Puspasari 2021) Audit Quality Indicators as follows:

1. Process quality, based on the accuracy of audit evidence, and auditor skepticism.
2. Quality of Results, based on recommendation scores, clarity of audit reports, and audit benefits provided.
3. Quality of Follow-up of Audit Results.

Government Internal Supervisory Apparatus (APIP)

Regulation of the State Minister of State Apparatus Empowerment No. Per/05/M.Pan/03/2008 APIP is a Government Agency that has the main duties and functions of conducting supervision, and consists of:

1. Financial and Development Supervisory Agency (BPKP) responsible to the President;
2. Inspectorate General (Itjen)/Main Inspectorate (Ittama)/Inspectorate responsible to the Minister/Head of Non-Departmental Government Institution (LPND);
3. Provincial Government Inspectorate responsible to the Governor, and;
4. District/City Government Inspectorate responsible to the Regent/Mayor.

APIP Competence

Based on the Regulation of the State Minister of State Apparatus Empowerment No. Per/05/M.Pan/03/2008 dated March 31, 2008 states that auditors must have the knowledge, skills and other competencies needed to carry out their responsibilities. An individual auditor must have received training in auditing and accounting, as well as professional development and job training opportunities, as well as practical experience to meet auditor selection criteria (Kambey, 2022).

Al. Haryono Jusup (2014:365) in (Kusumawati and Ayu 2022) Defining competence is the knowledge and skills that a person possesses to carry out the duties for which he is responsible.

According Agung (2008) in Kurniawan & Wijonarko (2022) Auditor competency indicators are as follows:

1. Good personal qualities.
2. Special expertise in their field.
3. General knowledge.

APIP Independence

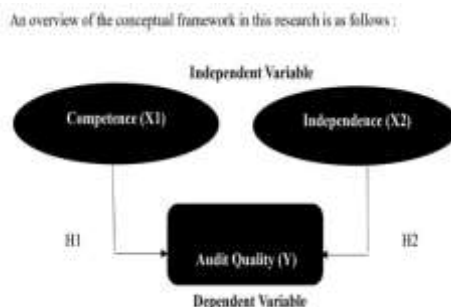
Regulation of the Minister of State Apparatus Empowerment number PER/05/M.PAN/03/2008 states that auditors must report situations and/or interpretations of conflicts of interest, lack of independence or bias towards APIP management. The auditor should not audit entities with which he has a close relationship, such as social, family, or other relationships that may interfere with his objectivity. APIP leaders should replace the auditor handling the situation with another auditor who is free from the situation (State, Apparatus, and Republik 2008).

The Professional Standard of Public Accountants (SPAP) statement of the second common standard in Hartoyo (2020), Independence is an attitude in which a person is not easily influenced, does not side with the interests of any party, is free from obligations to his clients and has no interests with his clients.

According Harjanto (2014:27) in Aprilia (2022) Independence indicators as follows:

1. The length of the relationship of an auditor with his client.
2. Pressure from clients.
3. Review from fellow auditors.
4. Non audit services.

Conceptual Framework



Hypothesis

1. The Effect of Competency on the Audit Quality of Inspectorate Apparatus

Competency is a qualification that auditors really need to carry out audits properly. Based on PERMENPAN No. Per/05/M.Pan/03/2008 dated March 31, 2008 concerning Audit Standards for Government Internal Supervision Apparatus (APIP) Auditors must have the knowledge, skills and other competencies needed in carrying out their professional responsibilities.

Research previously conducted by (Mulyati and Nurul Hayat 2021) states that Competence has a significant effect on audit quality both partially and simultaneously. Well-qualified auditors will find it easier to carry out their audit duties, and vice versa if the qualifications are low, the auditor will find it difficult to carry out their duties so that it will have an impact on decreasing audit quality. Based on this explanation, the hypothesis is as follows:

H1 : Competence has a significant effect on the audit quality of Tomohon City Inspectorate Apparatus.

2. The Effect of Independence on the Audit Quality of Inspectorate Apparatus

Independence is an attitude that is not easily influenced by other parties and states its conclusions only based on existing evidence. It is undeniable that independence is a hallmark of auditors, where independence becomes an obligation. Independence plays an important role because it makes auditors trustworthy by users of financial statements.

Based on the results of the study (Ferdin 2022) states that Independence partially and simultaneously affects Audit Quality. Highly independent auditors guarantee good audit quality. So based on this explanation the hypothesis is as follows:

H2: Independence has a significant effect on the audit quality of Tomohon City Inspectorate Apparatus.

RESEARCH METHOD

This study used a quantitative approach. This type of research uses the census method by distributing questionnaires. This research was conducted at the Tomohon City Inspectorate Office which is located at Jl. Wakas, Paslaten Village, Tomohon City, North Sulawesi. The population in this study was all Tomohon City inspectorate apparatus who participated in the inspection task, which was 36 people. While the sample used in this study used the census sample method.

The method for measuring the scale of research uses the Likert scale to obtain ordinal data. To test existing variables, multiple linear regression analysis is used. The Validity Test and Reliability Test are used to reveal the quality of the data, whether the questionnaire item is valid or valid if r counts the $> r$ table with a sig value of < 0.05 and the error-free questionnaire item if tested many times still produces results consistent with Cronbach alpha > 0.70 .

There are 3 types of classical assumptions used. First, the Normality Test is seen from the Kolmogorov-Smirnov test if the sig goes beyond 0.05 and the p-plot display shows that the data points are around the diagonal line then it satisfies the normality assumption. Second, Multicollinearity Test if the tolerance value > 0.10 and VIF < 10 then there are no symptoms of multicollinearity. Third, Heterokedasticity Test if the sig value > 0.05 and viewed from the scatterplot display shows scattered points and does not form a clear pattern, it can be concluded in the regression model that heterokedasticity problems do not occur.

For multiple linear regression analysis the Equation is used: $Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$. Furthermore, to test the hypothesis can use Partial Test, Simultaneous Test and Coefficient of Determination Test (R²). If sig > 0.05 then H₀ is accepted and H_a is rejected, but if < 0.05 then H₀ is rejected and H_a is accepted. Test the Coefficient of Determination (R²) to measure how much influence the independent variable has on explaining the dependent variable. So the higher the Coefficient of Determination (R²) the better. That is, the independent variable better describes the dependent variable.

RESULT

Data Quality Test

Table 1. Instrument validity per item for competence (X1)

Statement	Person Correlation (r count)	r table	Information
1	0.615	0.329	Valid
2	0.599	0.329	Valid
3	0.634	0.329	Valid
4	0.667	0.329	Valid
5	0.767	0.329	Valid
6	0.532	0.329	Valid
7	0.700	0.329	Valid
8	0.426	0.329	Valid

Source : data processed SPSS Statistic 29, 2024

Table 2. Instrument validity per item for independence (X2)

Statement	Person Correlation (r count)	r table	Information
1	0.812	0.329	Valid
2	0.749	0.329	Valid
3	0.410	0.329	Valid
4	0.430	0.329	Valid
5	0.739	0.329	Valid
6	0.610	0.329	Valid
7	0.748	0.329	Valid
8	0.715	0.329	Valid
9	0.569	0.329	Valid

Source : data processed SPSS Statistic 29, 2024

Table 3. Instrument validity per item for audit quality (Y)

Statement	Person Correlation (r count)	r table	Information
1	0.403	0.329	Valid
2	0.590	0.329	Valid
3	0.809	0.329	Valid
4	0.846	0.329	Valid
5	0.550	0.329	Valid
6	0.496	0.329	Valid
7	0.729	0.329	Valid
8	0.359	0.329	Valid
9	0.772	0.329	Valid
10	0.787	0.329	Valid

Source : data processed SPSS Statistic 29, 2024

Each statement presented in the three variables has r count > r table with a sig value of < 0.05 then it is declared valid.

Tabel 4. Uji Reliabilitas

Variable	Cronbach's Alpha	Total Items	Information
Competence	0.768	8	Reliable
Independence	0.812	9	Reliable
Audit Quality	0.842	10	Reliable

Source : data processed SPSS Statistic 29, 2024

The table above shows that Cronbach's Alpha > 0.70. So it can be concluded that the instruments of Competency (X1), Independence (X2) and Audit Quality (Y) are declared reliable.

Classical Assumption Test
Normality Test

Table 5. Normality Test**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual	
N		36	
Normal Parameters ^{a,b}	Mean	.0000000	
	Std. Deviation	2.55340533	
Most Extreme Differences	Absolute	.097	
	Positive	.061	
	Negative	-.097	
Test Statistic		.097	
Asymp. Sig. (2-tailed) ^c		.200 ^d	
Monte Carlo Sig. (2-tailed) ^e	Sig.	.524	
	99% Confidence Interval	Lower Bound	.511
		Upper Bound	.537

Source : data processed SPSS Statistic 29, 2024

From the table above it is known that Asymp. Sig (2-tailed) of 0.200 is greater than 0.05 so that it can be inferred that the data is normally distributed.

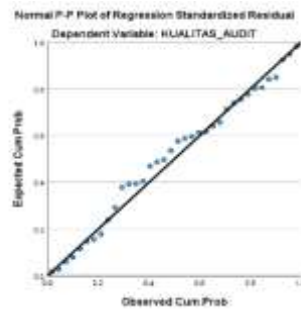


Figure 1

Source : data processed SPSS Statistic 29, 2024

In addition, the P-Plot figure shows data points scattered around diagonal lines, so it can be concluded that the regression model satisfies the assumption of normality.

Multicollinearity Test

Table 6. Multicollinearity Test

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients		Collinearity Statistics		
	B	Std. Error	Beta	T	Sig.	Tolerance	VIF
1 (Constant)	41.844	7.043		5.941	<.001		
COMPETEN CE	-.381	.166	-.336	-2.295	.028	.974	1.027
INDEPENDEN NCE	.420	.123	.502	3.425	.002	.974	1.027

a. Dependent Variable: AUDIT_QUALITY

Source : data processed SPSS Statistic 29, 2024

From the table above, it is known that the tolerance value of the competency variable (X1) is 0.974 and the tolerance value of the independence variable (X2) is 0.974 greater than 0.10. While the VIF value of the competency variable (X1) is 1.027 and the VIF value of the independence variable (X2) is 1.027 less than 10.00 so it can be concluded that in the regression model there are no symptoms of multicollinearity.

Heterokedasticity Test

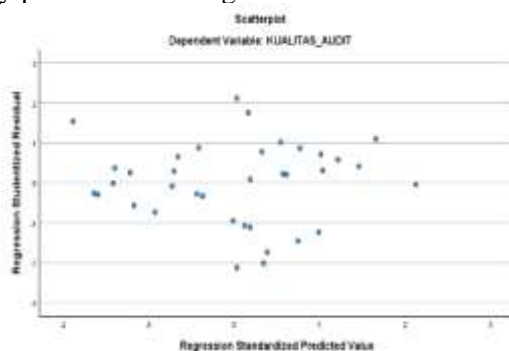
Table 7. Heteroscedasticity Test

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	4.203	4.238		.992	.329
	COMPETENCE	-.101	.100	-.175	-1.008	.321
	INDEPENDENCE	.037	.074	.086	.495	.624

a. Dependent Variable: ABS_RES

Source : data processed SPSS Statistic 29, 2024

From the table above, it is known that the significance value (Sig.) of the Competency variable (X1) is 0.321 and the significance value (Sig.) of the independence variable (X2) is 0.624. Since the significance value of the two variables above is above Alpha 5% (0.05), it can be concluded that there is no heteroscedasticity problem in the regression model.

**Figure 2**

Source : data processed SPSS Statistic 29, 2024

From the Scatterplot view above, it can be seen that the dots are scattered and do not form a clear pattern. Therefore, it can be concluded that heteroscedasticity problems do not occur.

Multiple Linear Regression Analysis

Table 8. Multiple Linear Regression Test

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	41.844	7.043		5.941	<.001
	COMPETENCE	-.381	.166	-.336	-2.295	.028
	INDEPENDENCE	.420	.123	.502	3.425	.002

a. Dependent Variable: AUDIT QUALITY

Source : data processed SPSS Statistic 29, 2024

Based on the table above, column B, namely the Non-standardized Coefficient Column, shows a constant value of 41.844 while the value of the competent variable is -0.381, and independence is 0.420. From the value of the coefficient above can be built the regression equation as follows:

$$Y = 41,844 - 0,381X_1 + 0,420X_2$$

Test the hypothesis

Test Coefficient of Determination (R²)

Table 9. Coefficient of Determination

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.557 ^a	.310	.269	2.630

a. Predictors: (Constant), INDEPENDENCE, COMPETENCE

b. Dependent Variable: AUDIT_QUALITY

Source : data processed SPSS Statistic 29, 2024

From the table above, it is known that the Adjusted R-square value of 0.269 or 26.9% means that the audit quality variable is influenced by independent variables, namely competence (X1) and independence (X2) of 26.9%, the remaining 100% – 26.9% = 73.1% is the influence of other variables outside this study.

Partial Test (T Test)

Table 10. Partial Test

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	41.844	7.043		5.941	<.001
	COMPETENCE	-.381	.166	-.336	-2.295	.028
	INDEPENDENCE	.420	.123	.502	3.425	.002

a. Dependent Variable: AUDIT_QUALITY

Source : data processed SPSS Statistic 29, 2024

From the table above can be concluded:

- H1 : Competence has a significant effect on the audit quality of the Tomohon City Inspectorate Apparatus.

The results of the hypothesis test showed a calculated value of -2.295 while the ttable was 1.69236. If t count is negative then using a one-sided test, in a one-sided test we can ignore the negative sign and only need to use the number, so t count -2.295 becomes 2.295. T count 2.295 > t table 1.69236 can be concluded Ho rejected and Ha1 accepted with a significant value of 0.028 < 0.05 then it is concluded that competence (X1) has a significant effect on audit quality.

- H2 : Competence has a significant effect on the audit quality of the Tomohon City Inspectorate Apparatus.

The results of the hypothesis test showed a calculated value of $3.425 > t_{table}$ of 1.69236. It can be concluded H_0 is rejected and H_{a2} is accepted. with a significant value of $0.002 < 0.05$ so that it can be concluded that the independent variable (X2) has a positive and significant effect on audit quality.

Simultaneous Test (Test F)

Table 11. Test F / ANOVA

		ANOVA ^a				
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	102.693	2	51.347	7.425	.002 ^b
	Residual	228.196	33	6.915		
	Total	330.889	35			

a. Dependent Variable: AUDIT_QUALITY

a. Predictors: (Constant), INDEPENDENCE, COMPETENCE

Source: data processed SPSS Statistic 29, 2024

From the table above, it is known that the value of $F_{calculate}$ 7.425 $>$ F_{table} 3.28 with a significant value of $0.002 < 0.05$, it can be concluded that H_0 is rejected. This means that the variables Competency (X1) and Independence (X2) together have a significant effect on audit quality (Y).

DISCUSSION

The Effect of Competency on Audit Quality

H_{a1} is statistically supported, which means that competence has a negative and significant effect on audit quality. This shows that the lower the auditor's competence, the lower the quality of the audit produced. This is because even though the auditor is qualified, namely competent, there are still auditors who do not find material errors in their audits, the risk component is entirely under the control of the auditor. So auditors can also make mistakes. Such as not being able to detect material errors because the auditor who conducted the audit did not conduct the audit as a whole, so the results of the inspection report became less good.

The results of this study support the research conducted by (Astrina et al. 2022) where competence also has a negative and significant effect on audit quality, besides that it also supports research conducted by accounting lecturers FEB UNIMA Kambey, et al., (2022) that competence affects audit quality. This research is inversely proportional to the research conducted by (Ilham, Suarhana and Surono 2019) and (Widiya and Syofyan 2020) which states that competence does not have a partial effect on audit quality.

The Effect of Independence on Audit Quality

H_{a2} is statistically supported, which means that independence has a positive and significant effect on audit quality. An auditor must always be independent in his work. The auditor must be able to collect evidence that is always supported by his independence. This is proof that independence is an absolute requirement for an auditor. An auditor who in carrying out his audit must be fair and act in favor of anyone. Honesty in auditors is very important in auditing financial statements to produce quality audit reports.

This research is also in line with previous studies conducted by (Terawati 2023), (Kapo, Tanor, and Sumual 2021) also research conducted by (Ferdin 2022) which states that independence has a significant effect on audit quality. This research is not in line with the research conducted (Anam, Tenggara, and Sari 2021) and (Rebecca 2019) which states that independence has no significant effect on audit quality.

CONCLUSION

Based on the results of the research conducted, it was concluded that competence has a significant negative influence on audit quality and auditor independence has a positive and significant effect on the audit quality of Tomohon City Inspectorate Apparatus

Researchers are further advised to increase the number of independent variables in addition to competence and independence. Furthermore, researchers are also advised to continue to monitor the filling of questionnaires carried out by auditors so that they continue to be organized and every day within the filling deadline there is always an entry of respondents' answers considering the auditor's busy working hours. For the Inspectorate Apparatus, it is advisable to be able to maintain attitudes and codes of ethics, in this case, competence and independence in the implementation of audits which are their duties and responsibilities.

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