

Evaluating Internal Audit Excellence: Insights from Auditors and Auditees in Riau Province Regional Inspectorates

Alven Zulfi¹, Jumiati Sasmita², Kamaliah Kamaliah³ and Sri Endang Kornita⁴

Abstract

The purpose of this study is to ascertain the variables that affect audit quality in the Pelalawan Regency, Riau Province, Indonesia, Regional Inspectorate. The Government Internal Supervisory Apparatus' (APIP) function has changed from that of a watchdog to that of a consultant and quality assurance agency in response to the public's growing desire for accountability and openness. This study uses auditor ethics as a moderating variable to investigate the effects of auditor competence, independence, reluctance culture, and professional correctness on audit quality using James Scott's patron-client theory. Using a survey approach, the study gathers primary data from 197 OPD leaders and 142 auditors. Partial Least Squares Structural Equation Modeling (PLS-SEM) is used for analysis. The findings show that while independence and a culture of reluctance have mixed impacts, competence and professional precision favorably affect audit quality. The association between competence and audit quality is strongly moderated by auditor ethics, but not that between independence, a culture of reluctance, or professional precision and audit quality. According to the findings, improving ethical standards and addressing the patron-client relationship are critical for efficient supervision and the reduction of corruption, even though boosting auditor independence and competency is also important. In order to accomplish good governance and raise the caliber of audits in regional administrations, this research emphasizes the necessity of regular training and bolstering the independence of the Regional Inspectorate.

Keywords: *Audit Quality, Regional Inspectorate, Auditor Competence, Independence, Reluctance Culture*

INTRODUCTION

Public demands for good financial management (Good Governance) tend to increase, along with increasing public expectations for a transparent and accountable government system. In accordance with Law no. 23 of 2014 concerning regional government, article 1 paragraph 46 states that the Government Internal Supervisory Apparatus (APIP) consists of the Ministry's Inspectorate General, non-ministerial government agency supervision units, provincial Inspectorates, and district/city inspectorates. The Internal Oversight Function, according to the Association of Indonesian Internal Auditors (AAIPI), includes the entire audit, review, evaluation, monitoring and other supervisory activities regarding the implementation of organizational duties and functions. This aims to provide adequate confidence that activities have been carried out in accordance with established benchmarks effectively and efficiently for the benefit of leadership in realizing good governance.

The Regional Inspectorate is an institution formed with the task of supervising the implementation of regional government on the performance of all Regional Apparatus Organizations (OPD) at the provincial, district and city levels. The implementation of their duties is accountable to the Governor, Regent and Mayor. In line with the paradigm shift in the field of supervision, all Government Internal Supervisory Apparatus (APIP) both at the central and regional levels, have also adapted from a supervisory function with a watchdog role to a supervisory function as consultant and quality assurance.

In the Government Regulation of the Republic of Indonesia Number 60 of 2008 concerning the Government Internal Control System (SPIP), it is explained that internal supervision includes the entire audit, review, evaluation, monitoring and other supervisory activities regarding the implementation of organizational duties and functions. The aim is to provide adequate confidence that activities have been carried out in

¹ Faculty of Economics and Business, University of Riau, Indonesia. E-mail: alven.zulfi@gmail.com

² Faculty of Economics and Business, University of Riau, Indonesia. E-mail: jumiati.sasmita@lecturer.unri.ac.id

³ Faculty of Economics and Business, University of Riau, Indonesia. E-mail: kamaliah@lecturer.unri.ac.id

⁴ Faculty of Economics and Business, University of Riau, Indonesia. E-mail: sri.endangkornita@lecturer.unri.ac.id. (Corresponding author)

accordance with established benchmarks effectively and efficiently, in the interests of leadership in realizing good governance. The leadership is assisted by the Government Internal Supervisory Apparatus (APIP). Quality Assurance, or quality assurance, is a task carried out by supervisory officials to guarantee the quality of OPD performance.

The role of the Regional Inspectorate as a consultant and quality assurance agent is as a partner whose function is more about coaching and assisting the implementation of the duties of each OPD. This aims to improve OPD performance towards efficiency, effectiveness and accountability. ISO 31000 as a risk implementation guide consists of principles, frameworks and processes. The Inspectorate's function emphasizes improving OPD performance and minimizing errors, both administrative, procedural and those that lead to regional losses. The Regional Inspectorate must be present at every stage of implementing the OPD's duties, especially in budget management starting from the preparation of the Annual Work Plan (RKT), Budget Work Plan (RKA), budget implementation, to accountability.

Regional Inspectorates are also obliged to provide early warnings regarding OPD budget management to avoid fatal errors before external supervisors carry out audits. Assistance by the Regional Inspectorate includes reviewing reports such as Regional Government Financial Reports (LKPD), Regional Government Performance Reports and OPD Performance Reports. Apart from that, the Regional Inspectorate is also tasked with supervising the implementation of the duties of all OPDs whenever needed.

Seeing this development, the role of the Regional Inspectorate, which was originally only repressive, has developed into a preventive one. However, this increased role has not significantly reduced the rate of corruption in the region. Corruption cases are still found in regions that have received WTP (Unqualified) opinions in financial reports. This indicates that the Regional Inspectorate has succeeded in reliable financial reporting but has not been able to secure state assets from corruption.

Regarding the low capacity of Regional Inspectorates, the Financial and Development Supervisory Agency (BPKP) has increased the competency of auditors/supervisors through periodic substantive training. However, budget limitations in each region mean that not all personnel can take part in the training. Apart from that, the patron-client relationship between regional heads and bureaucrats also affects the independence of Regional Inspectorates, resulting in less effective supervision in eradicating corruption.

This independence problem needs to be resolved immediately to increase the effectiveness of supervision by the Regional Inspectorate. The plan to coordinate all regional inspectorates into the BPKP and involve the KPK in monitoring results reports is expected to be able to overcome this problem. In this way, the role of Regional Inspectorates can be more optimal in realizing good governance and reducing the rate of corruption in the regions.

The KPK's identification of the Regional Inspectorate's weaknesses must be followed up immediately. Strengthening auditor competency will not be effective if patron-client practices are not eliminated. Therefore, the independence of the Regional Inspectorate is an urgent problem to be resolved. Based on IHPS I 2022, there are still many findings and recommendations indicating weak internal control in local governments, including in Riau Province. This indicates that the quality of audits carried out by APIP still needs to be improved, especially in detecting and preventing state losses.

LITERATURE REVIEW

Patron-Client Theory by James Scott

This research uses James Scott's patron-client theory as the main theoretical basis. According to Scott, a patron-client relationship is a reciprocal relationship between two individuals with different socio-economic status, where both parties give and receive special and mutual benefits. Patrons, who have higher social status and resources, provide protection and benefits to clients. In return, clients, who are of lower social status, provide labor and devotion to the patron (Scott, 1972).

Scott identified three main characteristics of patron-client relationships. First, there is an imbalance in exchange where the patron has wealth and higher social status, while the client cannot reciprocate with material equivalents. The client has an obligation to repay the patron's services with labor and devotion. Second, the face-to-face nature of this relationship, where patrons do not choose clients carelessly. Patrons tend to choose individuals who are known and trustworthy. This relationship also provides a sense of security and comfort for both parties through social security and exchange of services. Third, flexibility in relationships that reflects affection, friendship and kinship, which facilitates client access to economic and social resources (Scott, 1972).

Framework

In the context of public accountability and good governance, audits become important. This inspection is carried out by competent and independent auditors to ensure that government performance is in accordance with established standards. The Regency/City Inspectorate functions as the internal auditor of the regional government.

Previous research shows various factors that influence audit quality. Simanjuntak (2019) found that auditor competence, independence, integrity and professionalism influence audit quality, with audit ethics as a moderating variable. Based on this literature, the research developed the following hypothesis:

The influence of competency on audit quality:

H1: Competence influences audit quality.

The effect of independence on audit quality:

H2: Independence influences audit quality.

The influence of a culture of shyness on audit quality:

H3: A culture of shyness influences audit quality.

The effect of professional care on audit quality:

H4: Professional accuracy influences audit quality.

The influence of competency on audit quality with auditor ethics as a moderator:H5: Competence influences audit quality with auditor ethics as a moderator.

The influence of independence on audit quality with auditor ethics as a moderator:

H6: Independence influences audit quality with auditor ethics as a moderator.

The influence of a culture of shyness on audit quality with auditor ethics as a moderator:

H7: A culture of shyness influences audit quality with auditor ethics as a moderator.

The influence of professional care on audit quality with auditor ethics as a moderator:

H8: Professional accuracy influences audit quality with auditor ethics as a moderator.

Audit Quality

Audit quality is the center of attention in this research, especially related to factors that influence it such as competence, independence and a culture of reluctance. Auditor competency includes the knowledge, skills and abilities required to carry out audit tasks effectively. Auditor independence ensures objectivity and freedom from external influences that could interfere with professional judgment. A culture of reluctance, or a feeling of reluctance due to social considerations, can also affect the auditor's integrity and objectivity.

Auditor ethics as a moderating variable plays an important role in strengthening the relationship between competence, independence and a culture of shyness and audit quality. High ethics is expected to improve audit quality by ensuring that auditors act with integrity, objectivity and professionalism.

Research Models

On the basis of the literature developed, a research framework can be presented to describe the relationship between the independent variables, in this case Competence, Independence and Reluctant Culture, the moderating variable, namely Auditor Ethics with Professional Due Care as the Control Variable, while the dependent variable is Audit Quality as follows:

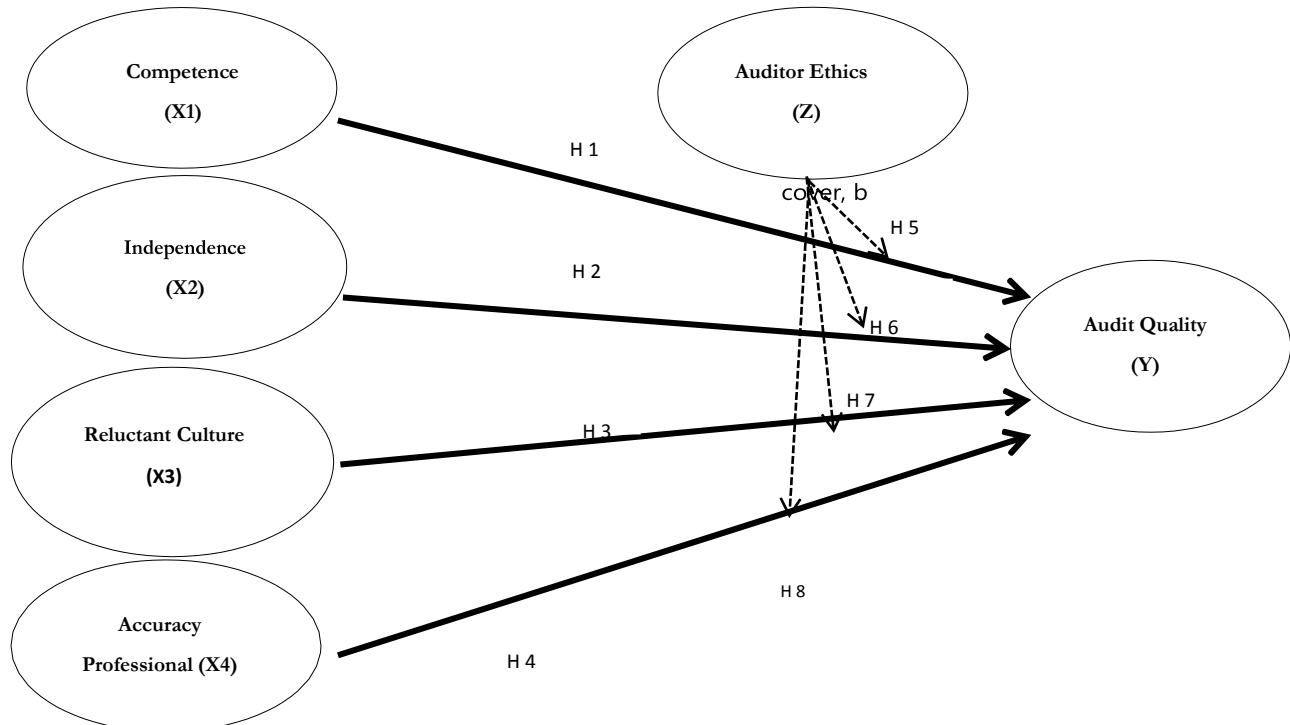


Figure 1. Research Models

METHOD

This research was conducted at the Regional Inspectorate of Pelalawan Regency, Riau Province. In order to gather individual opinion data from the intended respondents, this study employs primary data collection approaches through survey methodologies Jogiyanto (2008). A questionnaire is used in primary data collection. A rating scale with a Likert scale type is used in the questionnaire to gather information about the item, event, or subject under study. The Regency OPD Leader of the Auditor work unit at the level of expertise at the Regional Inspectorate, which consists of First Auditor, Junior Auditor, Middle Auditor, and Main Auditor, and the Chair of the Auditor team who served at the Regency/City Inspectorate in Riau Province, were the participants in this study. The unit of analysis for the researcher's auditor perception technique is young auditors. The Young Auditor serves as the audit team's representative since he or she is in compliance with the certification position and is primarily accountable to the Team Leader for the audit's quality throughout the audit process.

Two perspectives are used to analyze this research sample: the Auditor team's perspective and the Auditee team's perspective. There are 142 Young Auditors/Team Leaders in the sample size for the auditor team's perception method. Additionally, 197 OPD leaders made up the sample size for the auditee perception approach. Utilizing the Slovin Sujarweni (2008) algorithm, the sample size for OPD leaders is determined.

The minimum sample size, as determined by the Slovin formula, is 194 OPD Leaders (Auditees). Thus, the quantity of samples collected for OPD leaders has exceeded the required minimum. Partial Least Square SEM data analysis, which is an analysis used to construct or predict an existing theory, is combined with descriptive statistics in this study.

RESULTS

This research involves 4 exogenous variables, namely Competence (X1), Independence (X2), Reluctant Culture (X3), Professional Accuracy (X4), Auditor Ethics (Z) and 1 endogenous variable, namely audit quality (Y). Below, a description of each variable will be presented.

Competency Variable Description (X1)

Overall, the Competency variable (X1) has a minimum value of the average answer value scale of 1.00 and a maximum value of 7.00, while the overall average is 6.12 and is in the strongly agree category. This shows that according to the Auditee's perception the Competency variable is perceived as strongly agreeing/very capable of improving audit quality.

Description of the Independent Variable (X2)

Overall, the Independence variable (X2) has a minimum value of the average answer value scale of 1.00 and a maximum value of 7.00, while the overall average is 4.9 and is in the quite agree/quite capable category. This shows that according to the Auditee's perception, the independence problems currently being experienced by the Inspectorate can be overcome by informing superiors if there is a weakening of independence, so that good audit quality can be improved.

Description of the Cultural Variable Reluctant (X3)

Overall, the Reluctant Culture variable (X3) has a minimum value of the average answer value scale of 1.00 and a maximum value of 7.00, while the overall average is 6.03 and is in the strongly agree/very capable category. This shows that according to the Auditee's perception. This feeling of hesitation is something that needs to be eliminated so that audit quality is good

Professional Accuracy Variable Description (X4)

Overall, the professional accuracy variable (X4) has a minimum value of the average answer value scale of 1.00 and a maximum value of 7.00, while the overall average is 6.1 and is in the strongly agree/very capable category. This shows that according to the Auditor's perception. In the inspection and consulting process, it is necessary to apply professional care so that the quality of the resulting audit is good.

Description of Auditor Ethics Variable (Z)

Overall, the auditor ethics variable (Z) has a minimum value of the average answer value scale of 1.00 and a maximum value of 7.00, while the overall average is 6.28 and is in the strongly agree/very capable category. This 103 shows that according to the Auditee's perception. In the audit process, an objective attitude greatly contributes to producing good audit quality.

Description of Audit Quality Variables (Y)

Overall, the Audit Quality (Y) variable has a minimum value of the average answer value scale of 1.00 and a maximum value of 7.00, while the overall average is 5.98 and is in the strongly agree/very capable category. This shows that according to the auditee's perception, these indicators provide an adequate picture of the quality of audits produced by auditors at the Inspectorate.

Partial Least Square

This analysis is a multivariate statistical analysis that estimates inter-effects variables simultaneously for prediction studies, exploration, or model development. It consists of evaluation measurement models, evaluation structural models, and evaluation of goodness and model fit. The evaluation model measures

Competence, Independence, Culture Reluctant, Accuracy Professionalism, and audit quality formatively. The study found five indicators significant in determining the quality of good auditors, based on Agency Theory and inspection. The competency variable was measured with five valid items, with the fifth item correlated strongly with explaining auditors' competence. Education and training were found to be the most significant factor in enhancing competence, in accordance with Expectancy Theory. Employee performance is a function of ability and motivation, and if one is inadequate, performance negatively affects it. The opportunity to work is another factor that should be considered when predicting employee performance.

The study examines the factors influencing the performance of auditors in various organizations. Independence, a variable with three valid items, is strongly correlated with auditors' competency. Freedom from intervention is a constraint during inspections, as it affects employees' performance. Employee performance is a function of interaction ability and motivation, and if one is inadequate, performance negatively affects it. The opportunity to work is another factor that can hinder performance. Reluctant culture is a variable with four valid items, correlated with auditors' competence. Masculinity is a social preference, and low masculinity can lead to subordinates lacking the heroic spirit to produce results. Thoroughness is a variable with five valid items, correlated with auditors' competence. Skeptical auditors are more strongly correlated with thoroughness, as they struggle to believe in the accuracy and precision of audit reports. Relationships with auditors are strong, and auditors must maintain objective relationships with auditors. The study also examines the role of regional inspectorates in corruption and corruption. Discriminant evaluation is a method used to determine the theoretical differences between variables in empirical testing statistics. The Fornell and Lacker criteria are used to assess discriminant validity. The AVE (Variable - Aspect) is used to determine the relationship between variables. For example, if the AVE (Variable Culture Reluctant) is greater than the correlation with Auditor Ethics, then the AVE (Variable Independence) is greater than the correlation. The HTMT (Heterotrait - Monotrait Ratio) is recommended for assessing discriminant validity, with a recommended value below 0.90. The evaluation model is structured in three stages: checking for multicollinearity between variables, testing hypothesis, and communicating results.

Hypothesis Testing

Table 1. Testing Hypothesis Team Auditors

Hypothesis	Path Coefficient	p-value	Confidence Intervals	
			2.5 %	97.5 %
Competence X1 -> Quality Auditing Y	0.325	0,000	0.158	0.489
Independence X2 -> Quality Auditing Y	0.181	0.005	0.054	0.305
Culture Reluctant X3 -> Quality Auditing Y	0.060	0.495	-0.125	0.228
Accuracy Professional X4 -> Quality Auditing Y	0.291	0.005	0.094	0.502
Ethics Auditors Z -> Competence X1-> Quality Audit Y	0.245	0.048	-0.014	0.478
Ethics Auditors Z -> Independence X2-> Quality Audit Y	0.019	0.675	-0.283	0.165
Auditor Z Ethics -> Reluctant Culture X3-> Quality Audit Y	-0.189	0.089	-0.433	0.089
Ethics Auditors Z -> Accuracy Professional X4 > Quality Auditing Y	-0.057	0.621	-0.283	0.165

Table 2. Testing Hypothesis Auditees

Hypothesis	Path Coefficient	p-value	Confidence Intervals	
			2.5 %	97.5 %
Competence X1 -> Quality Auditing Y	0.357	0,000	0.214	0.495
Independence X2 -> Quality Auditing Y	0.198	0,000	0.095	0.300
Culture Reluctant X3 -> Quality Auditing Y	0.077	0.333	-0.085	0.228

Accuracy Professional X4 -> Quality Auditing Y	0.259	0.001	0.109	0.421
Ethics Auditors Z -> Competence X1-> Quality Audit Y	0.266	0.010	0.050	0.433
Ethics Auditors Z -> Independence X2-> Quality Audit Y	0.006	0.959	-0.063	0.063
Auditor Z Ethics -> Reluctant Culture X3-> Quality Audit Y	-0.229	0.020	-0.412	-0.029
Ethics Auditors Z -> Accuracy Professional X4 > Quality Auditing Y	-0.022	0.814	-0.210	0.164

The audit team's hypothesis testing results indicate that there is a significant influence of competence on quality auditing. Competence is positively correlated with quality auditing, with a path coefficient of 0.325 and p-value of $0.000 < 0.05$. Independence is positively correlated with quality auditing, with a path coefficient of 0.181 and p-value of $0.005 < 0.05$. Culture reluctance is negatively correlated with quality auditing, as it does not meet the four Schwartz indicators: degree of individual between agency, range of power, masculinity, and attachment. Accuracy professionals are positively correlated with quality auditing, with a path coefficient of 0.291 and p-value of $0.004 < 0.05$. Ethics auditors can moderate competence on audit quality, with a path coefficient of 0.245 and p-value of $0.048 < 0.05$. Ethics audits do not moderate independence on audit quality, in line with utami research (2021). Ethics auditors cannot moderate professional accuracy on audit quality, as their code of ethics states that auditors are obliged to report weakening and conveying the situation of its spread. Professional due diligence is a skeptical or uneasy attitude, which can influence the quality of audits without an auditor's code of ethics.

In conclusion, the audit team's hypothesis testing results suggest that increasing auditor competency, independence, culture reluctance, and ethics can improve auditing quality. However, implementing inspectorate independence, even within a code of ethics, is challenging due to the potential for intervention in the supervision process, which can impact the quality of the audit itself.

The seventh ethics hypothesis (H7) suggests that auditors can moderate the influence of culture reluctance to quality auditing, with a significant effect on confidence intervals. This is particularly relevant in the Javanese culture of the province Riau, where most auditors originate from Java. Despite this, the regulated code of ethics can help overcome any hesitations. The eighth hypothesis (H8) rejects this, stating that professional accuracy is influenced by the auditor's attitude and experience with complex problems. Therefore, the regulated code of ethics does not significantly influence auditing quality, ensuring thoroughness and professionalism.

DISCUSSION

Perception Auditors

Competence, independence, culture, and conscientiousness are all significant factors in quality auditing. Competence includes motives, attitudes, self-concept, knowledge, and skills. Auditors must improve their audit-related abilities through education and training, such as those offered by the Financial and Development Supervisory Agency (Pusdiklatwas BPKP) in Bogor. Independence means auditors must be objective and free, not taking sides in anyone's interests. Losing independence can have fatal consequences for audit results, making the audit report inappropriate for decision-making. Culture reluctance is not significant, as it does not meet four cultural indicators: individual degrees between agencies, range of power, masculinity, and attachment. Bureaucratic culture, such as "Ewuh-Pakewuh," does not create an internal control system in a bureaucratic environment. Professional conscientiousness is also significant, as every increase in accuracy of professional auditors increases audit quality. Professionalism is defined as a social preference to exercise professional judgment and maintain rules or regulations. Strengthening higher-level inspectors can optimize the role of independent inspectors optimally.

The study explores the impact of audit quality on competence, independence, culture, and professional accuracy. It posits that ethical auditors can have moderate competence, but this requires periodic education and training. The inspectorate serves as a deterrent, preventing cheating and ensuring compliance with regulations. The code of ethics emphasizes maintaining a good relationship with auditors, providing solutions

and alternatives when problems arise. The study also discusses the influence of independence on audit quality, arguing that auditor ethics do not moderate independence. This is in line with Utami's research, which suggests that auditors must behave objectively, but their position is still prone to independence issues. The study also examines the influence of a reluctant culture on audit quality, arguing that auditors must report weakening and convey the true situation. This contradicts the findings of Soeharjono's research, which suggests that bureaucratic culture can make internal control systems ineffective. Lastly, the study ethics concludes that auditors cannot moderate professional accuracy towards audit quality. Professional care requires a skeptical attitude and a willingness to report accountability and financial issues.

Perception Auditees

The study focuses on the impact of competence, independence, culture, and professional ethics on quality auditing. Competence is considered a significant factor, as auditors need to be knowledgeable about the latest regulations and ensure they can effectively prevent conflicts between principals and agents. Independence is also considered a significant factor, as auditors must be independent to produce rational information. However, the culture of shyness and bureaucracy may not be as effective in improving quality auditing. Accuracy is also a significant factor, as auditors must be professional in their judgment and self-regulation. Ethics can moderate competence towards quality auditing, as auditors need to adhere to a code of ethics. This can help prevent deviations from the code of ethics during inspections and activities, reducing the risk of dysfunctional behavior and reducing quality auditing. Overall, the study highlights the importance of competence, independence, culture, and professional ethics in improving audit quality.

The hypothesis (6) suggests that Ethics Auditing does not moderate independence on audit quality. The Inspectorate's position under the regional head is vulnerable to independence problems, and the code of ethics cannot eliminate policies or instructions made by the leadership. The code of ethics does not significantly influence patron-client relationships, as the Inspectorate is still under shackles and cannot carry out its duties. The hypothesis (7) accepts that Ethics Auditors can moderate a culture of reluctance towards quality auditing. The Code of Ethics can reduce the feeling of hesitation felt by auditors in carrying out audits. However, this does not align with research suggesting that bureaucratic culture does not create an internal control system. The hypothesis fore (H8) rejects that Ethics Auditors cannot moderate professional accuracy towards audit quality. Auditees perceive a skeptical attitude towards accuracy, but auditors can find solutions to problems and implement preventative prevention. Professional accuracy is illustrated by five indicators: complexity, cautious attitude, skeptical attitude, conducting discussions, and supporting audit findings with adequate evidence. Professional auditors with experience understand ethics directly in the audit process, and their ethics apply without contributing anything to a problem.

CONCLUSION

The study on quality auditing in the Inspectorate Area in Riau Province reveals that competence and independence are crucial for improving audit quality. The education and training center (Pusdiklatwas) BPKP in Bogor has increased the number of human resources for Government Internal Supervisory Apparatus, but budget limitations in Indragiri Hulu and Indragiri Hilir Regencies have led to an increase in external findings. To improve auditing quality in Riau Province, budget activity, education, and training should be scheduled periodically. Independence has a positive effect on audit quality, as more independent auditors are better equipped to handle problems. The Corruption Eradication Committee (KPK) leadership believes that the inspectorate's role is not optimal due to its lack of independence. To strengthen the structure and order of the inspectorate, the government should strengthen the structure and make the inspectorate more independent. Reluctant culture does not affect audit quality in Riau Province. Auditors do not feel embarrassed towards auditors during process inspections, as they are responsible for ensuring accurate information and addressing any issues without fear of embarrassment. Professional accuracy and thoroughness are essential for achieving quality auditing. Auditor ethics also plays a role in moderating competency on audit quality. However, the inspectorate's position under the regional head still poses challenges to maintaining independence. A code of ethics may help address this issue, but it cannot fully overcome the culture of hesitation towards audit quality.

In conclusion, ethical auditors do not moderate professional scrutiny of audit quality, as they are not able to overcome the culture of hesitation towards audit quality.

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