

## Implementation of the Audit Quality Control System Policy in the Internal Supervision of the Regional Inspectorate of West Sumbawa Regency

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### Abstract

*This research discusses the implementation of the Audit Quality Control System Policy in the Internal Supervision of the Regional Inspectorate of West Sumbawa Regency. The aim of this research is to describe the obstacles and implementation of audit quality control system policies in the internal supervision of the Regional Inspectorate of West Sumbawa Regency. The type of research used in this research design uses a qualitative descriptive method with a comparative approach. The research results found that the Implementation of the Audit Quality Control System Policy in the Internal Supervision of the West Sumbawa Regency Regional Inspectorate was based on George C. Edward III's Theory, namely a). Communication: External communication has been carried out in accordance with Audit Standards. Meanwhile, internal communication is still not established intensively. The obstacles found were the lack of persuasive 2 (two) way communication; b). Resources: supporting resources include human resources, budget and facilities and infrastructure. The obstacles found were the lack of fulfillment of these resources in accordance with applicable needs and regulations; c). Disposition or attitude: The auditor is still negligent and not fully objective in carrying out his duties. The obstacles found were the lack of motivation and commitment of the Auditor and insufficient support from APIP Leadership; d). Bureaucratic structure: there is no SOP for implementing audit quality control. The obstacle found is that there has been no development of a quality assurance and improvement program within the scope of APIP. So it is concluded that the implementation of the Audit Quality Control System Policy in the Internal Supervision of the Regional Inspectorate of West Sumbawa Regency has not been fully implemented properly in accordance with applicable regulations and standards and there are still obstacles found in communication factors, resources, disposition or attitude and organizational structure.*

### INTRODUCTION

*Good governance* What Indonesia wants to achieve includes the principles of transparency, accountability, participation, responsiveness, and compliance with laws and regulations. According to Mardiasmo (2018) there are three main aspects that support the creation of good governance (*good governance*), namely supervision, control and inspection. To support this, supervision is needed by the Government Internal Supervisory Apparatus (APIP) as an internal government element whose role is *early warning system* with the important task of detecting and preventing potential problems that could hinder the implementation of government programs. The implementation of APIP's role in accordance with its functional duties will be effective if the implementation of internal supervision produces quality reports on the results of internal supervision by providing appropriate recommendations for Regional Leadership in efforts to increase and improve government performance and governance.

Wahyudiono and Mewengkeng (2015) revealed that quality control or quality control system is a process carried out to ensure that an output can meet predetermined goals and specifications which are realized using predetermined guidelines or standards. However, in real practice, several problems were found related to the feasibility of the audit quality control system at the West Sumbawa Regency Regional Inspectorate, such as: Audit working papers (KKA) have not been properly documented and archived, difficulties in completing the document requirements for periodic APIP Capability self-assessment evaluation activities and reporting of internal supervision results has not been completed on time.

Knowing the importance of quality control over the implementation of internal supervision that meets the criteria and is effective, the author is interested in conducting research related to the implementation of the audit quality control system policy carried out by the audit team and APIP leadership over the

internal supervision of the West Sumbawa Regency Regional Inspectorate.

## RESEARCH METHOD

This research uses a qualitative descriptive method with a comparative approach. The qualitative descriptive method with a comparative approach can describe social phenomena or human behavior based on data collected through observation, interviews and document analysis. This research focuses on in-depth understanding of certain situations or contexts from the perspective of research informants.

## RESULTS AND DISCUSSION

### A. Research result

In implementing a policy, factors will be found that can influence the success of policy implementation in accordance with George C. Edward III's theory. To find out about the implementation of the audit quality control system policy at the West Sumbawa Regency Regional Inspectorate, interviews were conducted with research informants at the West Sumbawa Regional Inspectorate as follows:

#### 1. Communication

In connection with the implementation of communication, an interview was conducted with the Inspector as APIP Leader and Quality Controller with the following answers: *"In carrying out audit quality control, internal and external communication is carried out. Internal communication is carried out within the scope of the Regional Inspectorate of Sumbawa Regency. Communication that exists between Urban and with other functional staff, especially regarding the implementation of assignments. For external communications, communication has been carried out with the Regional Leadership in the form of proposing and submitting the Annual Supervision Work Program (PKPT) to the Regent and conveying points related to the supervision agenda based on the PKPT to the OPD*

*Leaders during routine meetings with the Regent and the OPD Leaders. There are other external communications such as with the police, prosecutor's office and Audit Team communications Auditor which has been running well in accordance with audit standards."*

Next, an interview was conducted with Auditor I as the Audit Team with the following answers:

*"There has been no communication between the Leadership and the Audit Team regarding audit quality control as intended in the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform of the Republic of Indonesia Number 19 of 2009 concerning Guidelines for Audit Quality Control of Internal Audit Apparatus. There has also been no implementation of socialization regarding the audit quality control system that must be implemented in the country Inspectorate West Sumbawa Regency area. Meanwhile, external communications such as with Audit have been done well. The audit team has carried out communication in the form of coordination in the beginning assignment and confirming audit findings to the Head of Audit"*

#### 2. Resource

In connection with resource support in implementing a policy, an interview was conducted with Assistant Inspector II as Technical Controller with the following answers: *"In implementing internal supervision and audit quality control, there are several resources that must be met, such as human resources, budget and others. But indeed, we have not been able to fulfill all the resources in question. The number of auditors at the West Sumbawa Regional Inspectorate is not sufficient to support the implementation of increasingly large and extensive internal supervision.*

*Apart from that, auditor competency is also not evenly distributed. "This is what is being pursued through education and training that Auditors need to take part in so that the competency of each Auditor is not much different from one another."*

Next, an interview was conducted with Auditor II as the Audit Team with the following answers:

*"Resources greatly influence the implementation of audit quality control system policies. "The Regional Inspectorate of West Sumbawa Regency is still categorized as lacking, both in terms of budget resources, human resources and facilities and infrastructure resources that can support the implementation of audit quality control system policies."*

### 3. Disposition or attitude

One of the factors that influences the effectiveness of policy implementation is the implementor's attitude in responding to the obligation to implement the policy in accordance with applicable policies. In this regard, an interview was conducted with the Inspector as APIP Leader and Quality Controller with the following answers: *"Regarding the implementation of the quality control system at the West Sumbawa Regency Regional Inspectorate, there is still a lot that has not been done by the Audit Team as stated in the Regulation of the Minister of State for Empowerment of State Apparatus and Bureaucratic Reform Number 19 of 2009 concerning Guidelines for Audit Quality Control of Government Internal Oversight Apparatus. Starting from audit planning control, it has been carried out with medium term planning in the form of a Strategic Plan and annual planning in the form of PKPT. For audit implementation and audit reporting, most of the teams have carried out according to audit standards, but audit quality control*

*has not been fully implemented and only a small number of audit teams have documented audit quality control activities according to the form format stated in the regulations. This is due to the commitment of the Audit Team to implement all audit quality controls. "Other shortcomings, such as the performance of the secretariat in supporting supervisory activities, are still a concern for me."*

Next, an interview was conducted with Auditor I as the Audit Team with the following answers:

*"We understand that the implementation of an audit quality control system is an inseparable part of the supervisory activity itself and we agree that the implementation of quality control can affect the quality of audit quality, but the implementation of the audit quality control system has not been fully implemented as stated in the Regulation of the Minister for Empowerment of State Apparatus and Bureaucratic Reform Number 19 of 2009 concerning Audit Quality Control Guidelines for Government Internal Oversight Apparatus. This is because we do not yet know all of the obligations in quality control in accordance with existing regulations and there is no commitment from each APIP element to do this. "Apart from that, audit quality control activities are still carried out directly without being properly documented."*

### 4. Bureaucratic Structure

Discussing the implementing agency for a policy cannot be separated from the bureaucratic structure. In this regard, an interview was conducted with Assistant Inspector II as Technical Controller with the following answers:

*"Implementation of quality control system policies can be realized with support from the bureaucratic structure, one of which is in the form of norms/guidelines and good*

*relationship patterns from bottom to top (APIP Leader). "Following up on this, last month the Inspector gave additional direction through a joint meeting with the Assistant Inspector and made an official memorandum of mutual agreement so that it could be submitted and implemented by all Auditors."*

Next, an interview was conducted with Auditor II as the Audit Team with the following answers:

*"The relationship between the bureaucratic structure is actually going well, but there has been no direction from the leadership either directly or in writing nor additional guidelines for consistent implementation of the audit quality control system. "So the implementation of audit quality assurance supervision has not been fully implemented at every level."*

## B. Discussion

### 1) Communication

In implementation There are 2 types of communication in the audit quality control system, namely internal communication and communication external. In the context of implementing external communications, Regional Inspectors have communicated the Annual Supervision Work Program (PKPT) each year with the approval of the Regent of West Sumbawa. In 2024, the West Sumbawa Inspectorate PKPT is determined through the Decree of the Regent of West Sumbawa Number 100.3.3.2.43 of 2024 concerning Work Program Supervision Annual Priority and Risk Based Environment in the Regional Government of West Sumbawa Regency, January 8 2024. The PKPT contains objectives, scope of supervision, types of supervision activities, human resources and budget as well as reporting obligations. The attachments to the Decree are in the form of an audit map, supervision plan

for the West Sumbawa Regency Regional Inspectorate for 2024, which is a combination of supervision planning for each Assistant Inspector, supervision schedule, recapitulation of village government risk scores, performance targets and details of mandatory supervision. This is in accordance with Audit Standards Paragraph 2020 - Communication and Approval which states that APIP Leaders must communicate Internal Control planning and resource requirements, including significant interim changes, to the Head of K/L/D for approval. If there are limited resources, APIP Leaders communicate the impact to K/L/D Leaders.

As for external communication between the Auditor and audit has been carried out in accordance with Audit Standards paragraph 2410 - Communication Criteria which states that "Communication must include the objectives, scope of the assignment and results of the assignment". Audit quality control of these external communication activities has been implemented and documented. This is supported by cooperative auditees and auditors who are able to convey the goals and objectives of internal supervision.

Regarding the implementation of internal communication at the West Sumbawa Regency Regional Inspectorate, there is still not an intensive relationship between the Audit Team and APIP Leadership. The communication that exists is not yet direct 2 (two) way communication so there is no feedback from the communicant, namely the Auditor. It is felt that the Regional Inspector and Assistant Inspectors have not provided direct direction or guidance to the Auditor as an effort to communicate with the Auditor regarding the obligations to implement the audit quality control system at the West

Sumbawa Regency Regional Inspectorate. Problems or deficiencies in the implementation of internal supervision and implementation of audit quality control have not been communicated appropriately and documented.

2) Resource

The human resource component includes the number of Auditors as the Audit Team, the expertise and competence of Auditors, budget resources related to the size of the internal supervision budget, support for internal supervision activities and education and training costs for Auditors. Furthermore, facilities and infrastructure resources are supporting facilities that can be used to carry out internal supervision. The resource standards that the West Sumbawa

Regency Inspectorate must have include:

a) Human Resources

The human resources referred to here are prioritized to the Auditor as the Audit Team. Based on the letter from the Financial and Development Supervisory Agency (BPKP) Number: HK.01.01/S-697/K/JF/2023 dated 27 September 2023 regarding recommendations for the need for JFA to the West Sumbawa Regency Inspectorate, it is explained that the recommended number of Auditors is 65 people. The following is a comparison of the number of Auditors in the West Sumbawa Regency Regional Inspectorate with BPKP recommendations, namely:

No.	Position Level	Recommendation	Availability	Difference
1	Associate Auditor	5	1	4
2	Junior Member Auditor	15	6	9
3	First Member Auditor	8	21	-13
4	Skilled Auditor	37	0	37
Amount		65	28	37

It is not only the obligation to fulfill the number of auditors, but the expertise and competence of auditors needs to be of concern to APIP leadership. Based on the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 19 of 2023 concerning Planning for the Development and Supervision of Regional Government Implementation in 2024 dated 14 December 2023, the target of increasing the capability of Government Internal Supervisory

Apparatus is the provision of continuous professional education of at least 120 (one hundred and twenty) hours per year. This standard amount has not been met by Auditors at the West Sumbawa Regency Regional Inspectorate, so there are still deficiencies or differences in understanding of each Auditor regarding internal supervision, including audit quality control.

b) Budget Resources

Based on the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 15

of 2023 concerning Guidelines for Preparing Regional Revenue and Expenditure Budgets for the 2024 Fiscal Year, it is stated that to fund programs, activities and supervisory sub-activities, the Regional Government allocates a budget determined based on the amount of total regional expenditure, with the Government's classification Regency/City areas are as follows:

- (1) up to IDR 1,000,000,000,000.00 (one trillion rupiah) at least 1.00% (one percent) of total regional expenditure;
- (2) above IDR 1,000,000,000,000.00 (one trillion rupiah) up to IDR 2,000,000,000,000.00 (two trillion rupiah) at least 0.75% (zero-point seventy five percent) of total regional expenditure and above IDR 10. 000,000,000.00 (ten billion rupiah); And
- (3) above IDR 2,000,000,000,000.00 (two trillion rupiah) at least 0.50% (zero-point fifty percent) of total regional expenditure and above IDR 15,000,000,000.00 (fifteen billion rupiah).

Based on the 2024 West Sumbawa Regency Regional Inspectorate budget ceiling of IDR 9,189,016,464.00 (nine billion one hundred eighty-nine million sixteen thousand four hundred and sixty-four rupiah) is only around 0.38% of the West Sumbawa Regency APBD ceiling of IDR 2,413,921,126,102.00 (two trillion four hundred thirteen billion nine hundred twenty-one million one hundred two thousand two hundred and two rupiah). This is not correct because the Regional Inspectorate of West Sumbawa Regency is included in APIP which is entitled to a supervision budget

of at least 0.50% (zero-point fifty percent) of total regional expenditure and above IDR 15,000,000,000.00 (fifteen billion rupiah).

#### c) Facilities and Infrastructure Resources

Based on data on facilities and infrastructure from the West Sumbawa Regency Regional Inspectorate, there are still deficiencies such as buildings which are deemed inadequate and provide comfort because the building capacity does not match the number of employees of the West Sumbawa Regency Regional Inspectorate. There is a lack of provision of electronic devices for Auditors such as computers and printers so that most of the West Sumbawa Regency Regional Inspectorate Auditors use their own electronic devices and use printers together in the same 1 (one) room. Apart from that, the measuring instruments owned by the West Sumbawa Regency Regional Inspectorate limited to rolling meters. This is not in accordance with Paragraph Audit Standards 2030 - Resource Management which states that APIP Leadership must ensure that Internal Audit resources are adequate, sufficient and allocated effectively to achieve Internal Audit planning targets.

#### 3) Disposition or Attitude

One of the influencing factors in the effective Implementation of the audit quality control policy at the West Sumbawa Regency Regional Inspectorate is the attitude of the implementer, namely all APIP elements, including the Audit Team, APIP Leadership and the Secretariat. If implementors agree with parts of the contents of the previous policy committed to implement the existing policies are implemented and obtain

results in accordance with the objectives of the policy. Based on the research results, the Auditor stated his attitude, namely agreeing that the audit quality control system can influence the quality of audit results and understanding that the audit quality control system is an inseparable part of the internal control activity itself. However, at the policy implementation stage, the Auditor was still negligent and lacked objectivity in carrying out his duties. This is not in accordance with Audit Standards Paragraph 1100 - Independence and Objectivity which states that "Internal monitoring activities must be independent and the Auditor must be objective in carrying out his duties". The definition of objectivity according to Audit Standards is an impartial mental attitude that allows auditors to carry out their duties in such a way that they have confidence in the results of their work and without compromise in quality. Objectivity requires auditors not to base their assessments regarding supervisory activities on the assessments of other parties.

With differences in Auditors' attitudes in the practice of implementing audit quality control system policies, it will be difficult to achieve the objectives of the policy, namely that the performance of internal supervision results can contribute to organizational change in order to realize good governance as according to Audit Standards paragraph 2100 - Basic Nature of Internal Supervision, which states that " Internal supervision must evaluate and contribute to improvements in governance, risk management and internal control in the organization using a systematic, disciplined and risk-based approach. The credibility and value of Internal

Supervision increases if the auditor is proactive and the results of the supervision provide new insights along with consideration of the impact in the future."

#### 4) Bureaucratic Structure

Discussing an organization implementing a policy cannot be separated from the bureaucratic structure. Bureaucratic structures are characteristics, norms and relationship patterns that occur repeatedly, which are required to have both potential and real relationships with what they have in implementing policies.

The West Sumbawa Regency Regional Inspectorate does not yet have norms/rules in the form of Standard Operating Procedures (SOP) or other written forms that clarify the mechanism for implementing audit quality control. at each level. Clear rules can be understood by all APIP elements and can be controlled according to their respective responsibilities. Likewise, the results of the implementation of the audit quality control system policy at the Regional Inspectorate of West Sumbawa Regency where tiered supervision (from the Audit Team to APIP Leaders) for quality assurance has not been fully implemented and documented as stated. mandated by the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform of the Republic of Indonesia Number 19 of 2009 concerning Audit Quality Control Guidelines for Internal Supervisory Apparatus and Audit Standards paragraph 2340 - Supervision of Assignments which states that audit assignments must be supervised adequately to ensure targets are achieved, quality is guaranteed and improvement auditor competency. The interpretation of the Audit Standards paragraph is that the

level of supervision required depends on the auditor's skills and experience and the complexity of the assignment. Evidence of supervision activities is documented and stored.

## CONCLUSIONS AND RECOMMENDATIONS

### A. Conclusion

1) The implementation of the audit quality control system policy at the West Sumbawa Regency Regional Inspectorate can be concluded based on four variables, namely:

a) The communication that exists in implementing the audit quality control system policy at the Regional Inspectorate of West Sumbawa Regency still needs to be developed in order to create persuasive communication. The existing communication barriers are obstacles for the communicator (APIP Leader) and the communicant (Auditor), where the communication that has been established has not been implemented effectively. persuasiveness regarding the clarity of the size and objectives of the audit quality control system so that there has been no feedback or change in the attitude of communicants regarding the communication that has been implemented;

b) The Regional Inspectorate of West Sumbawa Regency is still not supported by adequate resources, including budget resources, human resources and facilities and infrastructure resources. Each type of resource influences each other so that it can result in not fully fulfilling the obligations in implementing internal supervision and audit quality assurance. Apart from that, the APIP leadership has not yet communicate the impact of APIP's limited resources on Regional Leadership;

a) The Auditor's statement and agreement regarding the influence of the quality control system on the quality of audit results is not directly proportional to the Auditor's commitment to implementing the Audit quality control system. The obstacles are the lack of Auditor motivation and support from APIP Leadership to increase commitment in implementing audit quality control;

c) The implementation of tiered supervision (from the Audit Team to the APIP Leadership) for guaranteeing and improving the quality of audit quality has not been fully implemented according to the Regulation of the Minister for Empowerment of State Apparatus and Bureaucratic Reform of the Republic of Indonesia Number 19 of 2009 concerning Audit Quality Control Guidelines for Internal Supervisory Apparatus and has not been supported by SOPs related to the audit quality control system which contains the duties and responsibilities of all APIP elements according to their respective levels.

### B. Suggestion

The suggestions conveyed regarding the implementation of the audit quality control system policy in the internal supervision of the West Sumbawa Regency Regional Inspectorate are:

1. APIP leadership needs to develop an audit quality assurance program within the scope of the West Sumbawa Regency Regional Inspectorate so that an evaluation of the suitability of the implementation of internal supervision towards audit standards and the application of the code of ethics by the Auditor can be carried out;
2. APIP leaders have carried out innovations such as using applications in the implementation of APIP monitoring and evaluation which can



- be accessed by all elements of the APIP Regional Inspectorate of West Sumbawa Regency;
3. Providing prizes/compensation and sanctions for the implementation of the audit quality control system to all APIP elements in particular, in order to obtain additional motivation;
    - a) APIP leadership is necessary communicate the impact on the limited resources of the West Sumbawa Regency Regional Inspectorate, such as the limited number and competence of Auditors, the amount of the supervisory budget which is inadequate and not in accordance with budget standards as stated in applicable regulations, as well as limited facilities and infrastructure supporting supervisory activities. The possible impacts of these limitations were also conveyed to the Regional Leadership, namely the Regent of West Sumbawa, so that they could be fulfilled in accordance with applicable regulations;
    - b) APIP leadership to compile and communicate SOPs related to the audit quality control system so that feedback is obtained from all APIP elements, especially the West Sumbawa Regency Regional Inspectorate Audit Team.

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