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THE INFLUENCE OF COMPETENCE AND INDEPENDENCE AS WELL AS INDIVIDUAL CHARACTERISTICS ON AUDIT QUALITY AT THE KENDARI CITY INSPECTORATE

Syaifuddin Dedy Takdir*, Anto La Ode, Yusran Indah Novitasari

Faculty of Economics and Business, University of Halu Oleo, Indonesia

*E-mail: dtakdirsyafuddin59@gmail.com

ABSTRACT

This study aims to examine and analyze the effect of competence, independence and individual characteristics on audit quality at the Kendari City Inspectorate. This type of research is explanatory research using a questionnaire. The sampling technique in this study used a census technique, namely all government internal supervisors at the Kendari City Inspectorate, namely 49 people. The analytical method used is Partial Least Square (PLS) inferential statistical analysis using SmartPLS 3. The results of this study indicate that: 1) competence has a positive and significant effect on audit quality, 2) independence has a positive and significant effect on audit quality, 3) individual characteristics positive effect, but not significant on audit quality. The total determination coefficient shows that the contribution of competence, independence and individual characteristics is only 64.2%, while the remaining 35.8% is obtained from the contribution of other factors.

KEY WORDS

Competence, independence, individual characteristics, audit quality.

The achievement of good governance is the most ideal measure to be owned by every government. Because the government is required to improve the quality of public services and prioritizes transparency, accountability and participation in every government activity, especially in regional government.

However, it seems that this goal is still difficult to achieve, because there are still many obstacles such as Corruption, Collusion and Nepotism (KKN) practices both at the regional and central levels as well as other illegal practices. This condition results in a decrease in the legitimacy of the people towards the government which causes the trust of the people (principal) to the legislature (agent) to decrease. However, these obstacles can be minimized and prevented with supervision from both internal and external parties.

The internal work unit that supervises regional governments is the Regional Inspectorate which acts as the Government Internal Supervisory Apparatus (APIP) and is directly responsible to the Regional Head. Internal supervision by APIP is carried out through the provision of guarantees (assurance activities) and consulting services (consulting activities).

One of the successes of the roles and tasks carried out by APIP is shown by the tendency for the number of audit findings to decrease. This shows that APIP can act as a consultant, which means that in carrying out audits, the supervisory apparatus also plays a role in conveying problems related to the implementation of local government activities.

Nurrohman et al (2021) explained that auditors in carrying out audits must always be independent, both in preparing programs, implementing and reporting audit results from various parties who have an interest. With the improvement of auditor independence, the quality of the audit will be better.

The results of the research by Kristianto et al. (2020), Armawan & Wiratmaja (2020), and Lusy (2017) have proven that independence has a significant effect on audit quality. The results of previous research have a research gap, where the research by Naldi & Halmawati (2021), Prihartini (2015) and Tjun et al. (2012) found that independence does not affect audit quality. Ferdinand et al. (2019) found that independence has a significant negative effect on audit quality.



Based on the explanation of the research gap above, this study examines and explains the influence of competence, independence, individual characteristics on audit quality. Although empirically it turns out that the results of previous research are still contradictory. Therefore, researchers are interested in re-testing the effect of these variables on audit quality.

LITERATURE REVIEW

In the literature review, theories related to the problems encountered will be presented, as the authors have previously described, that the issues to be raised in this study are matters relating to the influence of competence, independence, individual characteristics on audit quality.

One of the theories that underlie this research is Agency Theory. From Jensen and Meckling (1976) defines agency theory which contains an agreement in which one or more owners (principals) appoint another person (agent) to provide a service for the interests of the principal and then delegate decision-making authority to the agent. In public organizations, the legislature as the people's representative acts as the principal and gives the mandate to the government which acts as an agent to run the wheels of government, the use of the government's budget is not immune from deviations that come out of the rules, but the principal demands transparent and quality budget management, accountable and participatory based on the concept of a performance-based budget (Ferdinand, 2019).

This study also uses the attribution theory of internal audit activities carried out by each APIP individual in supervising and controlling regional financial management. According to Heider (1958) stated that internal forces (personal attributes such as ability, effort and fatigue) and external forces (environmental attributes such as rules and weather) jointly determine human behavior. He emphasized that feeling is indirectly the most important determinant of behavior.

Auditor competence is a skill that can be explicitly used in conducting audits objectively as measured by experience and knowledge of facts and procedures. Competence can be measured using indicators of knowledge and experience. Knowledge is shown by the auditor's understanding of the audit, the client's business, and the criteria used and non-formal education that has been attended (Tandiontong, 2016). According to Pusdiklatwas BPKP (2014), competency indicators include: 1) education, 2) knowledge, 3) skills, 4) attitudes, and 5) experience. Competence is the ability and characteristics possessed by a person, in the form of knowledge, skills, and behavioral attitudes required in carrying out the duties of his position.

According to AAPI (2021), Independence is a condition of being free from situations that could threaten APIP's ability to carry out its responsibilities objectively. In order to achieve the required level of independence in order to carry out the duties and functions of Internal Control, APIP Leaders must have direct and unrestricted access to K/L/D Leaders. Threats to independence must be managed from the individual auditor, engagement, functional, and organizational levels. Sawyer (2005) says there are several indicators of professional independence that can be applied by internal auditors who want to be independent and objective.

The concept of Need for Closure (NFC) was introduced by Kruglanski (1989) to develop a theoretical framework regarding aspects of cognitive motivation in decision making. Need for closure is a dimension measuring individual characteristics related to a person's motivation in processing information and decisions, where each individual is divided into five different expressions, namely:

- Order Individuals with this preference tend to follow orders (order) and prefer a structured life;
- Predictability Individuals with this preference want stable security and knowledge so that they will also tend to follow orders, although not completely because they want to always feel safe;



- Decisiveness Individuals with this preference will make decisions quickly in urgent situations;
- Ambiguity Individuals with this preference begin to feel uncomfortable with ambiguity so that they close the possibility of not following the rules and being able to make decisions quickly;
- Closed Mindedness Individuals with this preference can make decisions very quickly through professional judgment because they do not want their knowledge to be challenged by other opinions or inconsistent evidence.

According to DeAngelo (1981), the quality of the audit (audit) can be defined as the probability of the examiner (auditor) in the environment to be assessed / examined to find violations in the client's accounting system, and report these violations. The probability that the examiner (auditor) will find a violation depends on the competency and knowledge possessed, the inspection procedure (audit) carried out in accordance with the stipulated, the sampling rate, and others, while the condition of the probability to report violations found can be measured from the independence of the examiner (auditor) from the client. Efendy (2010) explains that a quality audit is an audit that can be followed up by the auditee. This quality must be built from the beginning of the audit to reporting and providing recommendations. Thus, the indicators used to measure audit quality include process quality, whether the audit was carried out carefully, according to procedures, while continuing to maintain a skeptical attitude. As for audit quality indicators: 1) accuracy of audit findings; 2) attitude of skepticism; 3) recommendation value; 4) report clarity; 5) audit benefits; and 6) follow-up on audit results.

Hypothesis

- H1: Competence affects audit quality;
- H2: Independence affects audit quality;
- H3: Individual characteristics affect audit quality.

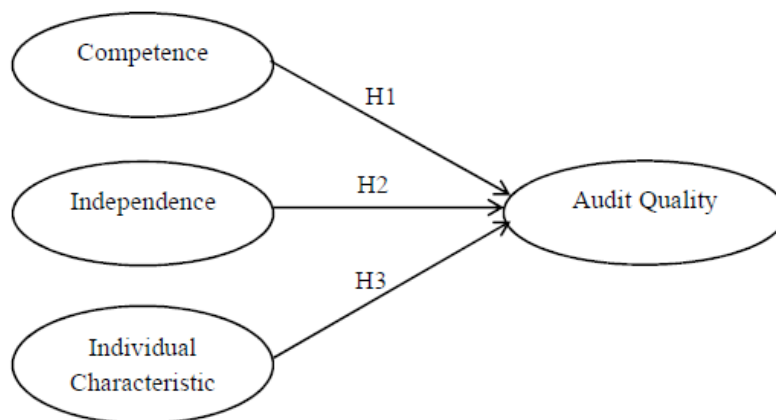


Figure 1 – Research concept framework

METHODS OF RESEARCH

This study aims to answer the problems that have been formulated, to test the hypothesis of the influence of competence, independence and individual characteristics on audit quality at the Kendari City Inspectorate. This type of research is explanatory research which aims to explain the position of the variables and the influence between one variable and another. The population in this study amounted to 49 internal supervisors at the Kendari City Inspectorate. While the technique of determining the respondents in this study is a census, namely by taking all the population that will be used as respondents. Questionnaires will be distributed to respondents and asked to provide responses to the statement items. Sugiyono (2014) explains that the Likert Scale is used to measure attitudes, opinions and perceptions of a person or group of people about social phenomena that have been specifically determined by researchers, hereinafter referred to as research variables. The



analysis used to prove the hypothesis uses multivariate analysis with the help of the Structural Equation Modeling (SEM) Application - Partial Least Square (PLS) to determine the complexity of the relationship between constructs and the relationship between a construct and its indicators.

RESULTS OF STUDY

The significance of the weight value is seen through the outer weight (weighing) of each indicator compared to one another to determine the indicator that makes the greatest contribution in one competency construct. If a significant weight value is obtained, T statistics > 1,299 (significance level 5%), it can be concluded that the competency construct indicator is valid. The test results can be seen in the following table:

Table 1 – Competency variables

Indicator	Original Sample (O)	Standard Error	T Statistics	P Values
X1.1 -> Competency	0.384	0.177	2.166	0.015
X1.2 -> Competency	-0.072	0.200	0.360	0.359
X1.3 -> Competency	0.675	0.168	4.026	0.000
X1.4 -> Competency	0.251	0.129	1.941	0.026

Source: SmartPLS Bootstrapping Output, Year 2022.

The results above show that there is 1 indicator, namely knowledge that does not meet the requirements for significance weight with a T-statistics value > 1.299 and p values > 0.05, while other indicators that make up the competence variable are valid and significant.

the results of the convergent validity test for the independence variable show that the construct indicator outer loading has a loading value of > 0.50. The independence variable has 2 indicators and the results of the outer model on the independence variable are:

Table 2 – Independence Variables

Indicator	Coefficient	Standard Error	T-Statistics	Composite Reliability	AVE
X2.1 <- Independence	0.949	0.017	55.059	0.945	0.896
X2.2 <- Independence	0.944	0.022	44.849		

Source: SmartPLS Output, Year 2022.

Overall it can be concluded that the measurement of this variable indicator fulfills the convergent validity test. Furthermore, when looking at the loading factor of each indicator, the indicator that has the greatest contribution to forming the independence variable is the objectivity indicator with a factor loading value of 0.949. The test results for composite reliability as a whole are >0.70. Thus, it can be concluded that all indicators of independence variables are reliable. Furthermore, from the test results of the AVE value, the overall indicator of the independence variable is > 0.50. These results indicate that the independence construct has good convergent validity, meaning that the large variation content of each measurement item that measures independence is above 89.6%.

Results of the convergent validity test for individual characteristics variables show that the outer loading construct indicators have a loading value of > 0.50. Individual characteristic variables have 3 indicators and outer model results on individual characteristic variables as follows:

Table 3 – Individual Characteristic Variables

Indicator	Coefficient	Standard Error	T-Statistics	Composite Reliability	AVE
X3.1. <- Individual Characteristics	0.670	0.207	3.237	0.808	0.587
X3.2 <- Individual Characteristics	0.762	0.170	4.472		
X3.3 <- Individual Characteristics	0.855	0.097	8.771		

Source: SmartPLS Output, Year 2022.



Overall it can be concluded that the measurement of this variable indicator fulfills the convergent validity test. Furthermore, when looking at the factor loading of each indicator, the indicator that has the greatest contribution to forming individual characteristic variables is the length of work indicator with a loading factor value of 0.855. Test results for composite reliability as a whole > 0.70. Thus, it can be concluded that all individual characteristic variable indicators are reliable. While the test results for the overall AVE value of the individual characteristic variable indicators > 0.50. These results indicate that the construct has good convergent validity, meaning that the large variation content of each measurement item that measures individual characteristics is above 58.7%.

The audit quality variable has 2 indicators and the outer model results on the audit quality variable as follows:

Table 4 – Audit Quality Variables

Indicator	Coefficient	Standard Error	T-Statistics	Composite Reliability	AVE
Y1.1 <- Audit Quality	0.904	0.024	38.382	0.877	0.781
Y1.2 <- Audit Quality	0.863	0.067	12.836		

Source: SmartPLS Output, Year 2022.

Based on the results of the audit quality variable test, it shows that the construct indicator's outer loading has a loading value of > 0.50. Thus, it can be concluded that the measurement of audit quality variable indicators fulfills the convergent validity test. Furthermore, when looking at the factor loading of each indicator, the indicator that has the greatest contribution to forming the audit quality variable is the probability indicator of disclosing findings with a factor loading value of 0.904. Test results on the composite reliability indicators of audit quality variables > 0.70. Thus, it can be concluded that all indicators of audit quality variables are reliable. Furthermore, from the test results of the AVE value, the overall indicator of audit quality variables is > 0.50. These results indicate that the construct has good convergent validity, meaning that the large variation content of each measurement item that measures audit quality is above 78.1%.

In the formative relationship model, evaluation of the measurement model is carried out using significance weight so that construct validity and reliability tests are not required. In addition, a multicollinearity test for formative constructs is absolutely necessary by calculating the value of the Variance Inflation Factor (VIF) and its counterpart Tolerance.

The goodness of fit model is used to determine the ability of endogenous variables to explain the diversity of exogenous variables, or in other words to determine the magnitude of the contribution of exogenous variables to endogenous variables. The goodness of fit model in PLS analysis is carried out using *Q-Square* predictive relevance (Q^2). The goodness of fit model is measured using the *R-square* (R^2) dependent latent variable with the same interpretation as in the regression analysis. In addition, *Q-Square* predictive relevance measures how well the structural model is generated with PLS. The *Q-Square* calculation is performed with the formula: $Q^2 = 1 - (1 - R_1^2) (1 - R_2^2) \dots (1 - R_p^2)$ where $R_1^2, R_2^2, \dots, R_p^2$ is the endogenous *R-square* variable in the equation model. The value of Q^2 has a range of $0 < Q^2 < 1$, where the closer to 1 means the model is better. The results of the Goodness of fit Model are summarized in Table 1 below:

Table 5 – R-Square Calculation Results

Information	R Square
Y	0.642

Source: SmartPLS Algorithm Output, Year 2022.

Calculation of *Q-square* using the existing *R-square* data in the model above can be done as follows:

$$Q^2 = 0.642$$



It shows that the R-square variable of audit quality is 0.642 or 64.2%. This can indicate that the diversity of audit quality variables can be explained by the competency, independence and individual characteristics variables of 64.2%, or in other words the contribution of the competence, independence and individual characteristics variables to audit quality is 64.2%, while the remaining 35.8% is a variable contribution which are not discussed in this study.

Hypothesis testing is done by bootstrapping technique. Testing the direct effect hypothesis was carried out with the aim of knowing the direction of the relationship and the significance of the relationship for each latent variable. Hypothesis testing is done by comparing predetermined t-statistics or t-counts. The t-count generated in the bootstrapping test must be greater than the one-tail t-table, namely 1.299 for a standard error of 5% or a p-value below 0.05. The complete results are in Table 6 below:

Table 6 – Hypothesis Test Results

N	Influence Between Variables	Path Coefficient	T- Count	P-Value	Statistical Description	Information
1	Competence (X1) → Audit Quality (Y)	0.231	1.844	0.033	Significant	Received
2	Independence (X2) → Audit Quality (Y)	0.587	4.522	0.000	Significant	Received
3	Individual Characteristics (X3) → Audit Quality (Y)	0.048	0.507	0.306	Not significant	Rejected

Source: SmartPLS Bootstrapping Output, Year 2022.

DISCUSSION OF RESULTS

Testing the first hypothesis confirms that competence has a positive and significant effect on audit quality. This means that if the competence of the auditor is getting better, it will improve audit quality.

Empirical facts found at the Kendari City Inspectorate, that the available internal control officers have good education, knowledge, skills, so that they can still maintain ethical behavior and behave professionally. First, the competency of the supervisory apparatus is supported by recent education ranging from bachelor's degree (S1) to postgraduate (master's and doctoral degree) with different educational backgrounds such as: accounting, management, law, engineering, fisheries, health and others.

To overcome the differences in educational backgrounds of supervisory officers, one of the media is the Kendari City Inspectorate involving their officers to attend education and training (training) related to supervision which aims to increase knowledge, skills, and change attitudes/behaviors of auditors at a certain competency level according to their role.

Continuous professional education and training in accordance with the level, as well as regular education and training held every year, such as substance technical training which is divided into 2 (two), namely level training and substance material training. In addition, there is also training for the formation of functional positions, both auditors and government supervisors for employees who wish to switch positions.

The results of this study are in line with the research of Naldi & Halmawati (2021), Armawan & Wiraatmaja (2020), Arifuddin (2016) found that competence has a positive effect on audit quality.

The results of testing the second hypothesis confirm that independence has a positive and significant effect on audit quality. This means that the higher the level of independence of the auditors, the better the audit quality produced.

Various steps and efforts have been taken by the Kendari City Inspectorate to create and maintain the level of independence of each internal control apparatus, including the enactment of the Internal Audit Charter into a Regional Head Regulation as a formal document that confirms the commitment of the Regional Head, in this case the Mayor, to the importance of the internal control function over governance within the Kendari City Government and contains the objectives, authorities and responsibilities of internal control activities by APIP.



On the other hand, the Kendari City Inspectorate Leader has an internal policy, namely to carry out internal rotations for all functional officials of the supervisory apparatus regularly once a year. This is done in addition to increasing the competency of the apparatus in terms of knowledge and experience, avoiding job burnout, as well as to minimize things that can interfere with the independence of the supervisory apparatus if they serve too long in one section.

Furthermore, as a form of support and commitment by the leadership for the quality of audit results carried out by the supervisory apparatus, the leadership always takes an approach, is open to receiving input, suggestions and obstacles faced by the supervisory apparatus if in carrying out their audit duties, they have personal interference with their independence.

The efforts made show that it is important to uphold the independence reflected in objectivity and integrity by each internal control apparatus. Independence is a determining factor in addition to expertise, as well as moral integrity/honesty that must be upheld by officials in carrying out their work so that they always gain the trust of the community/people as principal to the government as agent, because there are government internal supervisors who carry out supervision. The results of this study support Jensen and Meckling's (1976) agency theory.

The results of this study are in line with the research of Nurrohman et al. (2021), Armawan & Wiratmaja (2020) and Lusy (2017) found that independence has a positive effect on audit quality.

The results of testing the third hypothesis (H3) that individual characteristics have a positive but not significant effect on audit quality (H3 is rejected). This means that improvements in individual characteristics reflected by age, gender and length of service are not able to improve audit quality.

Based on the descriptive analysis of the respondents' answers to the indicators of individual characteristic variables, it shows that age, gender and length of service do not have a significant effect on the implementation of audit tasks. In terms of age, the descriptive analysis shows that the age difference factor does not really affect the audit work/tasks handled, both APIPs with older and younger ages have the same commitment to the quality of work, the number of considerations to avoid risks is not influenced by the age factor, and the age factor should not be considered in the composition of the audit team. This indicates that both old and young APIPs have the same passion and commitment in efforts to improve audit quality.

In terms of gender differences, theoretically it is one of the individual level factors that also influence the results of the descriptive analysis audit because of the inherent nature of a person related to these gender differences. However, based on the descriptive analysis of the respondents, the fact is that both female APIP and male APIP at the Kendari City Inspectorate, this gender difference is not a problem in carrying out their professional duties as APIP.

The results of this study indicate that the government's internal supervisory apparatus at the Kendari City Inspectorate, both old and young, female and male internal supervisors, with years of service owned are able to complete the tasks and responsibilities given because they are aware of their profession as APIP.

At the Kendari City Inspectorate, the treatment of differences in individual characteristics by each APIP is illustrated starting from the composition of the audit team, differences in age, gender and length of work indirectly become one of the considerations for being involved in audit assignments. It is a fact that needs to be known that the audit team is a team that is formed in stages and consists of several individuals (starting from the Technical Controller, Team Leader, Team Members) who work together to carry out the audit.

This research is not able to prove Heider's (1958) Attribution Theory which explains that there is behavior related to individual attitudes and characteristics, so it can be said that just looking at the behavior will be able to know the attitude or characteristics of the person and can also predict a person's behavior in dealing with certain situations.



This finding is in line with Widiarta's research (2013) that auditor gender has no significant effect on audit quality. Ferdinand (2019) in his research found that men and women have the ability, independence, commitment and responsibility in providing quality audit services.

CONCLUSION

Competence has a positive and significant effect on audit quality. This means that the better the competence of the internal supervisory apparatus, the audit quality of the Kendari City Inspectorate will improve. Independence has a positive and significant effect on audit quality. This means that the higher the level of independence of the internal control apparatus, the audit quality of the Kendari City Inspectorate will improve. Individual characteristics have no significant effect on audit quality. This means that individual characteristics as reflected by age, gender, and length of service do not have a significant effect on improving audit quality. Developing the independence variable, namely the integrity indicator, where there are still supervisors who have doubts and have many considerations in reporting findings, so it is necessary for the Kendari City Inspectorate to evaluate these conditions. For further research, it is better to expand the object of research such as the Regency/City Inspectorate and the Financial and Development Supervisory Agency (BPKP) by adding other independent variables such as; attitude of professionalism, integrity, and mediating variables such as; motivation, job satisfaction as factors that can affect audit quality.

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