

Factors Affecting Audit Quality in Medan City Inspectorate

Chatrina Maya Gultom¹, Azhar Maksum², Yeni Absah³

^{1,2,3}Faculty of Economics and Business, University of North Sumatera, Indonesia

ABSTRACT: This study aims to analyze the influence of competence, integrity and work experience on audit quality at the Medan City Inspectorate. The type of quantitative descriptive research is the design in this study. The quantitative descriptive research method is a conscious and systematic effort to obtain solutions to a problem and/or obtain more complete and in-depth information related to the phenomena that occur by following the research stages with a quantitative approach. This study emphasizes certain indicators that must be met. The population used in this study were all APIPs in the Medan City Inspectorate, totaling 55 people consisting of 34 functional auditor officials and 21 P2UPD officials. The data in this study used primary data collected by distributing questionnaires to all 55 respondents. The data analysis techniques used in this study were descriptive statistical analysis and PLS-SEM Statistical Analysis. Based on the calculation results, it was found that competence has a positive effect on audit quality at the Medan City Inspectorate. Integrity has a positive effect on audit quality at the Medan City Inspectorate. And work experience has a positive effect on audit quality at the Medan City Inspectorate.

KEYWORDS: Audit Quality, Competence, Integrity, Work Experience

INTRODUCTION

Proper management of state finances will affect the improvement of the welfare and prosperity of the people and the Indonesian nation. For this reason, an independent, autonomous, and professional state financial audit institution is needed that plays an active role in realizing accountable and transparent financial governance. This can be realized with stricter and more selective supervision in selecting auditors who will audit all elements of state finances in order to create a clean government free from corruption and nepotism. All development activities and services provided by government officials are to improve public welfare. There are two public sector audit institutions in Indonesia, namely the government's external audit institution and the government's internal audit institution. For external government audits, namely the Republic of Indonesia Audit Board (BPK RI) which functions to carry out the task of auditing central and regional government financial reports. While the government's internal auditor is the Government Internal Supervisory Apparatus (APIP), namely a government agency formed with the task of carrying out internal supervision within the central government and/or regional government. Consisting of the Financial and Development Supervisory Agency (BPKP), Inspectorate General/Inspectorate/Internal Supervisory Unit. in Ministries/State Ministries, Main Inspectorate/Inspectorate of Non-Ministerial Government Institutions, Inspectorate/Internal Supervisory Unit in the Secretariat of High State Institutions and State Institutions, Provincial/District/City Inspectorate, and Internal Supervisory Unit in other Government Legal Entities in accordance with laws and regulations. The role of the Government Internal Supervisory Apparatus (APIP) is increasingly strategic and moves according to the needs of the times. The Government Internal Supervisory Apparatus (APIP) is expected to be an agent of change that can create added value to the products or services of government agencies. APIP, which acts as an internal government supervisor, is one of the important elements of government management in order to realize good governance that leads to a clean government/bureaucracy. Government Regulation of the Republic of Indonesia Number 72 of 2019 concerning Amendments to Government Regulation Number 18 of 2016 concerning Regional Apparatus. This regulation states that the Inspectorate is an element of supervision of the implementation of regional government. The Provincial, Regency/City Inspectorate in carrying out its duties organizes the function of formulating technical policies in the field of supervision and facilitation of supervision, implementing internal supervision of performance and finance through audits, reviews, evaluations, monitoring, and other supervisory activities, implementing supervision for specific purposes on assignments from the regent/mayor, preparing reports on the results of supervision, implementing administration of the regency/city inspectorate, and implementing other functions assigned by the regent/mayor related to its duties and functions. To carry out its functions, the Inspectorate has functional officials who are tasked with carrying out coaching and supervision activities, namely auditors and regional government affairs supervisory officials (P2UPD).



The increasing demands of the community for the implementation of public sector accountability are for the purpose of achieving good governance. These demands are very reasonable because of the corruption cases that have occurred in several regional heads and state civil servants. This shows that the management and bureaucracy in Indonesia are still poor, for example the case of the Regent of South Labuhanbatu Wildan Aswan Tanjung as a suspect in the alleged corruption of the Land and Building Tax (PBB) Revenue Sharing Fund (DBH) which resulted in losses to the state finances of billions of rupiah (Source: Tribun Medan.Com, 2020). In 2020, the Corruption Eradication Commission (KPK) named the Regent of North Labuhanbatu (Labura) on behalf of Kharuddin Syah Sitorus for the budget mafia case, namely gratification of Yaya Purnomo related to the 2018 North Labuhanbatu DAK funds (Source: detik news, 2020). Another corruption case was carried out by the former treasurer of the Glugur Darat Health Center, Medan City, on behalf of Esthi Wulandari, related to the national health insurance (JKN) capitation funds carried out from April 2019 to December 2019 which were used for personal interests, resulting in a state loss of IDR 2.7 billion (Source: Kompas.com 2021). The sting operation against the Mayor of Medan for the 2014-2015 and 2016-2021 periods on behalf of Dzulmi Eldin was suspected of violating Article 12 letter a or letter b or Article 11 of Law 31/1999 concerning the Eradication of Criminal Acts of Corruption as amended by Law 20/2001 in conjunction with Article 55 paragraph (1) ke-1 of the Criminal Code (Source: kompas.com 2022). Based on this case, the inspectorate needs to prepare good auditors to produce quality audits. Based on the Summary of Regional Audit Results of North Sumatra Province in 2021, the Republic of Indonesia Audit Board (BPK RI) on regional financial reports, it can be explained that the BPK RI Representative Office of North Sumatra Province issued 379 LHPs, which in total revealed 466 findings with 2,054 recommendations consisting of financial reports, performance audits, and Compliance PDTT. The problems encountered are divided into two categories, namely compliance problems (losses, potential losses, shortfalls in revenue, administrative irregularities, and weaknesses in SPI) and performance problems, namely, inefficiency, inefficiency, and ineffectiveness (Source: <https://sumut.bpk.go.id/ikhtisar-hasil-pemeriksaan-daerah>, 2022). Previous research results state that competence has a positive influence on audit quality (Mildawani, 2023) (Husnianto, Pituringsih, & Animah, 2017) (Wahyuni & Fuada, 2022) (Takdir, Ode, & Novitasari, 2023) (Kartika & Pramuka, 2019). Meanwhile, other previous studies show that competence has a negative influence on audit quality (Siregar, Rizki, Siregar, Lubis, & Siregar, 2022).

Previous research results state that integrity has an influence on audit quality (Su'un, 2021), (Dasmaran, Verliani; Lukman, Alpia Aliana, 2018), (Febrianti & Uzliawati, 2023), (Alsughayer, Sulaiman A., 2021), (Kertarajasa, Astro Yudha; Marwa, Taufiq; Wahyudi, Tertiarto, 2019). Meanwhile, other previous studies show that work experience has no effect on audit quality (Nuraisiah, Rohaelis; Haerani, Anggi; Fazri, Edward, 2023), (Octaviani, Dwirezki; Jaswadi; Ekasari, Kurnia, 2020), (Paranoan, Natalia; Ineltasya; Beloan, Bertha; Palalangan, Carolus Askikarno; Danduru, Beatrix Putri; Eny, Nur, 2023), (Giyatri, Gita; Rahmaita, 2024). Previous research results state that work experience has an effect on audit quality (Zulvia, Zusmawati, & Fathiah, 2021), (Maknun, Haliah, & Nirwana, 2023), (Akhriani, Hasan, & Nirwana, 2023), (Fazmi, Widiyanti, Yusuf, & Perizade, 2022), (Kuntari, Chariri, & Nurdhiana, 2017). Meanwhile, other previous studies show that work experience has no effect on audit quality (Sunarsih & Munidewi, 2023) (Islamabad, Andriana, & Kartasari, 2023) (Saputra & Ferine, 2023) (Sevtiandary, 2019) (Kertarajasa, Marwa, & Wahyudi, The effect of competence, experience, independence, due professional care, and auditor integrity on audit quality with auditor ethics as moderating variables, 2019).

Based on the description above and based on expert opinions and previous researchers related to audit quality, this study aims to analyze the influence of auditor competence, auditor integrity, and auditor work experience on the quality of internal audits of the Medan City Government. The selection of the Medan City Inspectorate as the object of research is based on the fact that all APIPs must optimize their supervision to prevent fraud in the process of carrying out government duties and functions. So the author is interested in conducting research entitled "Factors Affecting Audit Quality at the Medan City Inspectorate".

THEORETICAL REVIEW

Attribution Theory

Attribution Theory explains a process of determining the causes and motives of a person's behavior. This theory is increasingly developing by explaining ways to judge people differently, depending on what meaning is associated (attributed) to a particular behavior. Attribution theory also refers to how a person explains the causes of other people's or their own behavior which will be determined whether from internal or external and how it affects individual behavior (Luthans, 1998). This theory also explains the understanding of a person's reaction to events around them, by knowing their various reasons for the events they experience.



Attribution theory also explains that there is behavior that is related to the attitudes and characteristics of individuals, so it can be said that just by looking at their behavior, the nature and characteristics of the person can be known and can also predict a person's behavior in dealing with certain situations. Steers (1977) stated that the existence of "attributes" will naturally apply internally in an organization that will affect employee attitudes, especially those related to their work and organizational commitment.

Audit Quality

Audit quality is a concept that has different dimensions. This is proven by the many studies that use this variable with different dimensions. According to De Angelo, (1981) audit quality is the auditor's ability to detect errors in financial statements and report them to users of financial statements.

To be able to meet good audit quality, auditors in carrying out their profession must be guided by the accountant's code of ethics, professional standards and financial accounting standards applicable in Indonesia. The Government Accountability Office (GAO) defines audit quality as compliance with professional standards and contractual obligations during the audit (Lowensohn, Johnson, & Elder, Auditor Specialization, Perceived Audit Quality, and Audit Fee in the Local Government Audit Market, 2005). Audit standards serve as guidance and a measure of the quality of auditor performance (Messier, Glover, & Prawitt, 2016).

Regulation of the Minister of State for Empowerment of State Apparatus Number PER/05/M.PAN/03/2008, states that the measurement of audit quality of financial statements must use the State Financial Audit Standards (SPKN). Researchers state that there is no single characteristic measure that can represent audit quality as a whole because audit quality has a multidimensional nature (Bamber & Bamber, 2009). Audit quality can also be seen from the audit process carried out by the auditor and the extent to which the auditor complies with audit audit standards (O'Keefe, Simunic, & Stein, 1994). Researcher Lowensohn (2005) stated that audit quality can be measured through three approaches, namely (1) using audit quality proxies, for example auditor size (Mansi, Sattar, Maxwell, & Miller, 2004), earnings quality (Kim, 2002), reputation of the KAP (Beatty, 1989), the amount of audit fees (Ward, Elder, & Kattelus, 1994), the existence of lawsuits on auditors (Palmrose, 1988), and others; (2) Direct approach, for example the audit process carried out to what extent the KAP complies with audit audit standards (O'Keefe et al., 1994); (3) Using the perceptions of various parties regarding the audit process carried out by KAP (Carcello, 1992). Deis and Giroux (1992), used the Metric variable (QUALITY) which was measured based on the results of the Quality Control Review (QCR) (Donald R. Deis & Giroux, 1992). Indonesia, in the context of the government sector, used the first approach summarized by Lowensohn (Lowensohn et al., 2005). According to (Jr. & Walker, 1999) audit quality is related to the professional behavior of an auditor. The professionalism of an auditor can be seen from his technical ability, knowledge, experience, and technological skills.

Auditor Competence

Auditor competence is the qualifications required by auditors to carry out audits properly (Rai 2008). Auditor competence includes cognitive, affective and psychomotor domains possessed by an auditor to support the audit process in order to obtain quality results in accordance with applicable audit standards and ethical principles. Auditor competence will support the audit process so that the results obtained are of high quality, so that high auditor competence will produce quality audits.

Auditors must have the education, knowledge, expertise and skills, as well as other competencies needed to carry out their responsibilities. Auditors must also have an appropriate educational background to carry out their responsibilities and maintain their competence through continuing professional education. The APIP leadership must be sure that the auditor's educational background, competence, and experience are adequate for the audit work to be carried out (Indonesian Government Internal Auditors Association, Indonesian Government Internal Audit Standards, 2014). Auditors must have or obtain the knowledge, skills, and other competencies needed to carry out their responsibilities objectively, carefully, and thoroughly.

According to the Regulation of the Minister of State for Empowerment of State Apparatus Number: PER/05/M.PAN/03/2008, it explains that auditors must continuously improve their technical, managerial, and conceptual skills related to audits and auditees. These competencies can be achieved through formal education, for example academic education at universities, or non-formal education, for example education and training, seminars, or workshops. The auditor's honed skills will support better audit quality and expertise in assessing performance measures or work guidelines used by auditees.

Integrity

Integrity has the meaning of quality, nature, or condition that shows a complete unity so that it has the potential and ability to radiate authority and honesty. The definition of integrity in the BPKP module is that Integrity is quality, nature, or condition that

shows a complete unity, so that it has the potential and ability to radiate authority and honesty (Pusdiklatwas BPKP, 2014). The integrity of government internal auditors builds trust, and thus provides a basis for trust in their considerations. Integrity not only states honesty, but also fair relationships and actual conditions.

Furthermore, it has also been stated in Permenpan Number: PER/04/M.PAN/03/2008 concerning the APIP Code of Ethics relating to integrity that auditors must have a personality based on elements of honesty, courage, wisdom, and responsibility to build trust in order to provide a basis for reliable decision making. And auditors are required to comply with the following rules of conduct: (1) Carry out their duties honestly, carefully, responsibly and seriously; (2) Demonstrate loyalty in all matters relating to the profession and organization in carrying out their duties; (3) Following the development of laws and regulations and disclosing all matters determined by applicable laws and regulations and professions; (4) Maintaining the image and supporting the vision and mission of the organization; (5) Not being part of illegal activities or binding oneself to actions that can discredit the APIP profession or organization; (6) Fostering healthy cooperation among fellow auditors in carrying out audits; (7) Reminding, guiding and correcting the behavior of fellow auditors. Integrity according to Mulyadi is an element of character that underlies the emergence of professional recognition (Mulyadi, 2008).

Work Experience

In carrying out an audit, an auditor must have expertise in auditing and technical auditing research in carrying out auditing with the aim that in providing an opinion the auditor does not feel awkward or hesitant (Irwanti & Andi, 2016). Experience is a good way of learning for internal auditors which will make the auditor rich in audit techniques. Experience also forms auditors to be able to face and resolve obstacles or problems in carrying out their duties, and be able to control emotional tendencies towards the party being audited.

According to Purnamasari, (2015) that an employee who has high work experience will have advantages in several things including in detecting errors, understanding errors and finding the causes of errors. The various experiences that individuals have will affect the implementation of a task. Someone who has experience will have a more detailed, complete way of thinking than someone who is inexperienced. Auditors who have a lot of work experience will have good considerations in the decision-making process of their audit.

According to Subhan (2011) that Work experience is a measure of the length of time a person has worked in carrying out their duties. The more types of work a person does, the richer and wider their work experience will be, and allow for increased performance. Auditor experience can affect work ability, the more often the auditor works and does the same job, the better the results will be. Auditors who do not have experience tend to make more mistakes compared to experienced auditors. Based on this description, it is concluded that the more work experience the auditor has, the better the quality of the audit will be. Carolita, (2012) stated that work experience is very necessary in fulfilling an auditor's obligations to his duties to meet general audit standards. Sukriah et al, (2009) stated that work experience can be measured by indicators of length of service as an auditor and the number of audit tasks carried out by the auditor. Indicators of length of service as an auditor can be seen from whether the length of service as an auditor provides experience for the auditor in dealing with audit objects, providing considerations in decision making, and providing recommendations.

CONCEPTUAL FRAMEWORK AND HYPOTHESIS

In order to achieve the research objectives as expected, the researcher prepared a design and conceptual framework which can be displayed graphically as follows:

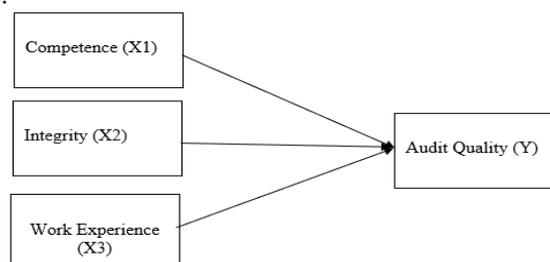


Figure 1. Conceptual Framework

Source: Data Processed by Researchers (2024)

Hypothesis

- H1: Competence has a positive and significant effect on Audit Quality.
- H2: Integrity has a positive and significant effect on Audit Quality.
- H3: Work experience has a positive and significant effect on Audit Quality.

RESEARCH METHODOLOGY

According to Erlina, Atmanegara, & Nasution (2023) research design refers to the guidelines used to link research topics to research questions through the applied research methods. The type of quantitative descriptive research is the design in this study. The quantitative descriptive research method is a conscious and systematic effort to obtain solutions to a problem and/or obtain more complete and in-depth information related to the phenomena that occur by following the research stages with a quantitative approach. This study emphasizes certain indicators that must be met. The population used in this study were all APiPs in the Medan City Inspectorate, totaling 55 people consisting of 34 functional auditor officials and 21 P2UPD officials. The data in this study used primary data collected by distributing questionnaires to all 55 respondents. The data analysis techniques used in this study were descriptive statistical analysis and PLS-SEM Statistical Analysis.

RESULTS

Table 1. Questionnaire Description

Questionnaire	Amount	Percentage (%)
The questionnaire was distributed	52	100 %
Returned questionnaire	49	94,23 %
Unreturned questionnaires	3	5,76 %
The questionnaire used	49	94,23 %

Source: Data Processed by Researchers (2024)

Table 2. Respondent Characteristics Based on Gender

Information	Amount	Percentage (%)
Man	31	63,27 %
Woman	18	36,73 %

Source: Data Processed by Researchers (2024)

Table 3. Respondent Characteristics Based on Age

Information	Amount	Percentage (%)
31 – 40 years old	13	26,53%
41 – 50 years old	20	40,82%
>50 years old	16	32,65%

Source: Data Processed by Researchers (2024)

Table 4. Respondent Characteristics Based on Education

Information	Amount	Percentage (%)
D3	2	4,08%
S1	36	73,47 %
S2	11	22,45 %

Source: Data Processed by Researchers (2024)



Descriptive Statistical Analysis of Questionnaire Statement Answers

Table 5. Frequency and Percentage Distribution Based on Competency Variable (X1)

P	STS		TS		N		S		SS		Total	
	F	%	F	%	F	%	F	%	F	%	F	%
X1.1	0	0	0	0	0	0	30	61.22	19	38.78	49	100
X1.2	0	0	0	0	0	0	29	59.18	20	40.82	49	100
X1.3	0	0	0	0	4	8.16	27	55.10	18	36.74	49	100
X1.4	0	0	0	0	2	4.08	26	53.06	21	42.86	49	100
X1.5	0	0	0	0	2	4.08	25	51.02	22	44.90	49	100
X1.6	0	0	0	0	2	4.08	23	46.94	24	48.98	49	100
X1.7	0	0	0	0	0	0	28	57.14	21	42.86	49	100
X1.8	0	0	0	0	0	0	28	57.14	21	42.86	49	100
X1.9	0	0	0	0	0	0	28	57.14	21	42.86	49	100
X1.10	0	0	0	0	1	2.04	27	55.10	21	42.86	49	100

Source: Data Processed by Researchers (2024)

Table 6. Frequency and Percentage Distribution Based on Integrity Variable (X2)

P	STS		TS		N		S		SS		Total	
	F	%	F	%	F	%	F	%	F	%	F	%
X2.1	0	0	0	0	0	0	17	34.69	32	65.31	49	100
X2.2	0	0	0	0	1	2.04	15	30.61	33	67.35	49	100
X2.3	0	0	0	0	0	0	29	59.18	20	40.82	49	100
X2.4	0	0	0	0	0	0	29	59.18	20	40.82	49	100
X2.5	0	0	1	2.04	1	2.04	19	38.78	28	57.14	49	100
X2.6	0	0	0	0	0	0	24	48.98	25	51.02	49	100
X2.7	0	0	0	0	2	4.08	25	51.02	22	44.90	49	100
X2.8	0	0	0	0	0	0	23	46.94	26	53.06	49	100

Source: Data Processed by Researchers (2024)

Table 7. Frequency and Percentage Distribution Based on Work Experience Variable (X3)

P	STS		TS		N		S		SS		Total	
	F	%	F	%	F	%	F	%	F	%	F	%
X3.1	0	0	0	0	3	6.12	28	57.14	18	36.74	49	100
X3.2	0	0	0	0	4	8.16	25	51.02	20	40.82	49	100
X3.3	0	0	0	0	6	12.25	27	55.10	16	32.65	49	100
X3.4	0	0	0	0	5	10.20	25	51.02	19	38.78	49	100
X3.5	0	0	1	2.04	8	16.32	20	40.82	20	40.82	49	100
X3.6	0	0	0	0	0	0	27	55.10	22	44.90	49	100
X3.7	0	0	0	0	4	8.16	23	46.94	22	44.90	49	100
X3.8	0	0	0	0	0	0	27	55.10	22	44.90	49	100
X3.9	0	0	0	0	10	20.41	23	46.94	16	32.65	49	100

Source: Data Processed by Researchers (2024)

Table 8. Frequency and Percentage Distribution Based on Audit Quality Variable (Y)

P	STS		TS		N		S		SS		Total	
	F	%	F	%	F	%	F	%	F	%	F	%
Y1.1	0	0	0	0	0	0	31	63.27	18	36.73	49	100
Y1.2	0	0	0	0	0	0	27	55.10	22	44.90	49	100
Y1.3	0	0	0	0	0	0	32	65.31	17	34.69	49	100
Y1.4	0	0	2	4.08	0	0	30	61.23	17	34.69	49	100
Y1.5	0	0	0	0	1	2.04	21	42.86	27	55.10	49	100
Y1.6	0	0	0	0	0	0	23	46.94	26	53.06	49	100
Y1.7	0	0	0	0	6	12.24	26	53.06	17	34.69	49	100
Y1.8	0	0	0	0	0	0	22	44.90	27	55.10	49	100
Y1.9	0	0	0	0	0	0	20	40.82	29	59.18	49	100
Y1.10	0	0	0	0	0	0	26	53.06	23	46.94	49	100
Y1.11	0	0	0	0	0	0	20	40.82	29	59.18	49	100

Source: Data Processed by Researchers (2024)

Data Quality Testing

Validity Test

Table 9. Validity Test Results

Variables	Question Indicator	Cross Loading	Rule Thumb of	Results
Kompetensi (X1)	X1.1	0.904	0.7	Valid
	X1.2	0.856	0.7	Valid
	X1.3	0.848	0.7	Valid
	X1.4	0.892	0.7	Valid
	X1.5	0.855	0.7	Valid
	X1.6	0.740	0.7	Valid
	X1.7	0.916	0.7	Valid
	X1.8	0.863	0.7	Valid
	X1.9	0.876	0.7	Valid
	X1.10	0.737	0.7	Valid
Integritas (X2)	X2.1	0.735	0.7	Valid
	X2.2	0.800	0.7	Valid
	X2.3	0.861	0.7	Valid
	X2.4	0.825	0.7	Valid
	X2.5	0.772	0.7	Valid
	X2.6	0.899	0.7	Valid



Variables	Question Indicator	Cross Loading	Rule Thumb of	Results
	X2.7	0.840	0.7	Valid
	X2.8	0.874	0.7	Valid
Pengalaman Kerja (X3)	X3.1	0.757	0.7	Valid
	X3.2	0.711	0.7	Valid
	X3.3	0.756	0.7	Valid
	X3.4	0.775	0.7	Valid
	X3.5	0.793	0.7	Valid
	X3.6	0.833	0.7	Valid
	X3.7	0.853	0.7	Valid
	X3.8	0.816	0.7	Valid
Kualitas Audit (Y)	X3.9	0.820	0.7	Valid
	Y1.1	0.928	0.7	Valid
	Y1.2	0.939	0.7	Valid
	Y1.3	0.867	0.7	Valid
	Y1.4	0.928	0.7	Valid
	Y1.5	0.928	0.7	Valid
	Y1.6	0.795	0.7	Valid
	Y1.7	0.952	0.7	Valid
	Y1.8	0.989	0.7	Valid
	Y1.9	0.871	0.7	Valid
	Y1.10	0.883	0.7	Valid
Y1.11	0.750	0.7	Valid	

Source: Data Processed by Researchers (2024)

Reliability Test

Table 10. Reliability Test Results

Variabel	Nilai Cronbach's Alpha	Composite Reliability	Keterangan
Competence (X1)	0.957	0.963	Reliabel
Integrity (X2)	0.934	0.945	Reliabel
Work Experience (X3)	0.925	0.938	Reliabel
Audit Quality (Y)	0.975	0.978	Reliabel

Source: Data Processed by Researchers (2024)



Data Analysis Requirements Testing

PLS-SEM Statistical Analysis

Measurement Model Evaluation (Outer Model)

Table 11. Validity Testing based on Factor Loading

Variable	Indicator	Loading factor	Information
Competence (X1)	X1.1	0.867	Valid
	X1.2	0.890	Valid
	X1.3	0.810	Valid
	X1.4	0.897	Valid
	X1.5	0.930	Valid
	X1.6	0.885	Valid
	X1.7	0.891	Valid
	X1.8	0.890	Valid
	X1.9	0.892	Valid
	X1.10	0.853	Valid
Integrity (X2)	X2.1	0.740	Valid
	X2.2	0.804	Valid
	X2.3	0.749	Valid
	X2.4	0.839	Valid
	X2.5	0.801	Valid
	X2.6	0.900	Valid
	X2.7	0.814	Valid
	X2.8	0.783	Valid
Work Experience (X3)	X3.1	0.727	Valid
	X3.2	0.793	Valid
	X3.3	0.736	Valid
	X3.4	0.845	Valid
	X3.5	0.781	Valid
	X3.6	0.800	Valid
	X3.7	0.886	Valid
	X3.8	0.784	Valid
	X3.9	0.740	Valid
Audit Quality (Y)	Y1.1	0.776	Valid
	Y1.2	0.796	Valid
	Y1.3	0.753	Valid
	Y1.4	0.727	Valid
	Y1.5	0.735	Valid
	Y1.6	0.711	Valid
	Y1.7	0.743	Valid
	Y1.8	0.896	Valid
	Y1.9	0.873	Valid
	Y1.10	0.761	Valid
	Y1.11	0.852	Valid

Source: Output SmartPLS (2024)

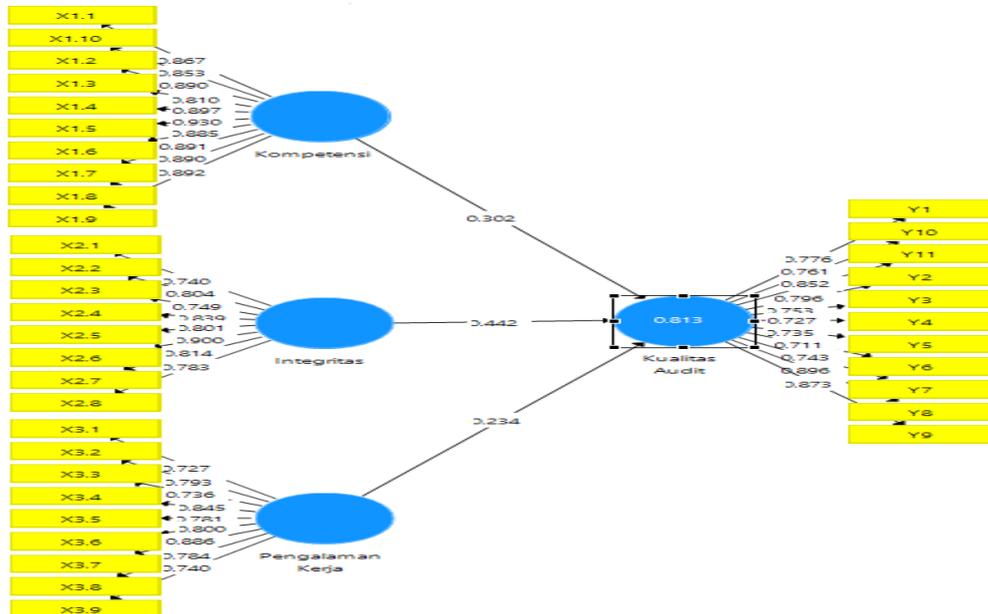


Figure 2. Validity Testing based on Factor Loading
Source: Output SmartPLS (2024)

Table 12. Nilai Avarage Variance Extract (AVE)

Variables	Average Variance Extracted (AVE)	Information
Competence (X1)	0.776	Valid
Integrity (X2)	0.648	Valid
Work Experience (X3)	0.624	Valid
Audit Quality (Y)	0.618	Valid

Source: Output SmartPLS (2024)

Reliability Test Results

Table 13. Composite Reliability Value

Variables	Composite Reliability	Information
Competence (X1)	0.972	Reliabel
Integrity (X2)	0.936	Reliabel
Work Experience (X3)	0.937	Reliabel
Audit Quality (Y)	0.947	Reliabel

Source: Output SmartPLS (2024)

Table 14. Cronbach's Alpha Value

Variables	Cronbach's Alpha	Information
Competence (X1)	0.937	Reliabel
Integrity (X2)	0.922	Reliabel
Work Experience (X3)	0.925	Reliabel
Audit Quality (Y)	0.937	Reliabel

Source: Output SmartPLS (2024)



Hypothesis Testing

Results of Structural Model Testing (Inner Model)

Table 15. R-Square Value

Variables	R Square
Audit Quality	0.813

Source: Output SmartPLS (2024)

Direct Effect Hypothesis Testing

Table 16. T-Statistic Values and P Values in the Inner Model

Variabel	Original Sample	Standard Deviation	T Statistics	P Value
Competence->Audit Quality	0.302	0.166	1.825	0.034
Integrity -> Audit Quality	0.442	0.138	3.207	0.001
Work Experience ->Audit Quality	0.234	0.120	1.951	0.026

Source: Output SmartPLS (2024)

DISCUSSION

The Influence of Competence on Audit Quality at the Medan City Inspectorate

Based on the results of the hypothesis test, it is known that competence has a positive and significant effect on audit quality at the Medan City Inspectorate. An audit should be carried out by a competent party (expert) who is adequate, namely the government internal supervisory apparatus (APIP). In addition, the government internal supervisory apparatus (APIP) should also use their professional skills carefully both in carrying out audit tasks and reporting their reports. Competence is the skill possessed by the government internal supervisory apparatus (APIP) regarding their work. Competent government internal supervisory apparatus (APIP) use their expertise easily, quickly, and intuitively in carrying out their audit profession work. Competence requires government internal supervisory apparatus (APIP) to have formal education in auditing, accounting, and also continuing professional practice and education. The higher the competence possessed by the government internal supervisory apparatus, the better the quality of the audit produced. Government internal supervisory apparatus as a person who conducts audits is obliged to continue to expand their knowledge. With the competence they have, government internal supervisory apparatus can carry out their audit tasks easily. The competence of government internal supervisory officers is the ability of government internal supervisory officers to carry out audits properly, the higher the competence of a government internal supervisory officer, the higher the quality of the audit produced. Improving the competence of government internal supervisory officers is very necessary to improve audit quality, having good personal qualities is one of the characteristics that a government internal supervisory officer must have, including knowledge and expertise in their field.

The spearhead of the implementation of audit tasks is a government internal supervisory officer, so that the application of knowledge can be maximized in practice, the knowledge they have must always be improved. This shows that audit quality can be achieved if the government internal supervisory officer has high competence. The higher the level of competence of a government internal supervisory officer, the better the quality of the audit produced. When associated with attribution theory, it states that there are internal and external factors that can influence auditors in carrying out audits, then the results of this study support this theory because auditor competence is an internal factor that is under the control of an auditor that can influence auditors in carrying out audits. The results of this study are in line with previous studies which state that competence has a positive influence on audit quality (Mildawani, 2023) (Husnianto, Pituringsih, & Animah, 2017) (Wahyuni & Fuada, 2022) (Takdir, Ode, & Novitasari, 2023) (Kartika & Pramuka, 2019).

The Influence of Integrity on Audit Quality at the Medan City Inspectorate

Based on the results of the hypothesis test, it is known that integrity has a positive and significant effect on audit quality at the Medan City Inspectorate. The principles of behavior that must be adhered to by government internal supervisory officers (APIP) are integrity. Auditors must have a personality that is based on elements of honesty, courage, wisdom, and responsibility to build trust



in order to provide a basis for reliable decision making. Meanwhile, in carrying out their duties, government internal supervisory officers must always maintain their integrity because an attitude of integrity is needed in relation to the quality of the audit carried out. With high integrity accompanied by increased audit quality, it will be able to increase public trust in the government and support the smooth implementation of government activities.

Audit quality can be increased by the auditor's attitude of integrity, because integrity is related to the auditor's honesty, courage and responsibility. If the government internal supervisory officer has an attitude of integrity, then the government internal supervisory officer has carried out his work in accordance with ethics. The honest attitude of the government internal supervisory officer will show the correct audit results, or not fabricated. Thus, by disclosing the truth of an audit will show good audit quality. The courageous attitude required by government internal supervisory officers is not courageous in the sense of being ready to oppose anyone, but the courageous attitude intended is the courageous attitude in revealing the truth without pressure from any party. The responsibility of government internal supervisory officers is needed so that government internal supervisory officers always remember their obligations as government internal supervisory officers, namely to plan and carry out audits in accordance with applicable standards, so as to be able to produce quality audits. Auditors are required to remain courageous, honest and responsible as a basis for making reliable decisions, so that the resulting reports can be of quality and trusted by users of information. Government internal supervisory officers with high integrity will act honestly and firmly in considering when completing audit work. Attribution theory supports integrity as a factor that comes from within the government's internal supervisory apparatus and can affect audit quality because the higher the auditor's integrity, the higher the audit quality created. Previous research results state that integrity has an influence on audit quality (Su'un, 2021), (Dasmaran, Verliani; Lukman, Alpia Aliana, 2018), (Febrianti & Uzliawati, 2023), (Alsughayer, Sulaiman A., 2021), (Kertarajasa, Astro Yudha; Marwa, Taufiq; Wahyudi, Tertiaro, 2019).

The Influence of Work Experience on Audit Quality at the Medan City Inspectorate

Based on the results of the hypothesis test, it is known that work experience has a positive and significant effect on audit quality at the Medan City Inspectorate. Audit experience is the experience gained by government internal supervisory officers (APIP) during the audit process, both in terms of the length of time and the number of assignments that have been handled. More experienced government internal supervisory officers will be more responsive in detecting errors that occur, increasing audit experience will also increase accuracy in carrying out audit tasks. The work experience possessed by government internal supervisory officers determines the results carried out in the audit process. Where high experience greatly influences the audit results which are audit quality.

Experienced auditors are assumed to be able to provide better audit quality compared to inexperienced government internal supervisory officers. This is because experience will shape a person's expertise both technically and psychologically. The longer the work period of a government internal supervisory officer, the better the quality of the audit produced. Along with the length of service passed when carrying out audit tasks, the knowledge possessed by a government internal supervisory officer will increase. With the increase in knowledge, the audit produced is also better and more reliable because it has been produced by government internal supervisory officers who are experienced in their fields. The experience of government internal supervisory officers is a process of learning and development of the potential of government internal supervisory officers during interaction with tasks carried out over a certain period of time. With the experience of government internal supervisory officers, government internal supervisory officers can easily find errors and find out the causes of these errors. Someone who has work experience as seen from the length of time as a government internal supervisory officer and the number of assignments they have will be able to improve the quality of audit results and the broader a person's work experience, the more skilled they are in doing their work so that they will produce results in accordance with the objectives set. Attribution theory supports work experience as a factor from within the auditor that can influence audit quality. This can be interpreted that the longer the work experience and the more assignments they have, the auditor will have broader knowledge about audit quality. Previous research results state that work experience has a positive influence on audit quality (Zulvia, Zuzmawati, & Fathiah, 2021), (Maknun, Haliah, & Nirwana, 2023), (Akhriani, Hasan, & Nirwana, 2023), (Fazmi, Widiyanti, Yusuf, & Perizade, 2022), (Kuntari, Chariri, & Nurdhiana, 2017).

CONCLUSION

This study aims to determine whether competence, integrity, and work experience have a positive and significant effect on audit quality at the Medan City Inspectorate. Sample collection was carried out using a survey method that resulted in 49 valid respondents being used. Of the 49 respondents, the researcher used SmartPLS with the results of the study stating that all measurement



items in the questionnaire statements have been confirmed valid and reliable, so based on the test results and discussions that have been described, it can be concluded that:

1. Competence has a positive effect on audit quality at the Medan City Inspectorate.
2. Integrity has a positive effect on audit quality at the Medan City Inspectorate.
3. Work experience has a positive effect on audit quality at the Medan City Inspectorate.

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