



# Systematic Literature Review (SLR): The Influence of Independence, Competence, Motivation and Experience of Internal Audit Unit Auditors on the Effectiveness of Internal Control at the Public Service Agency (BLU) of the Health Polytechnic of the Ministry of Health of the Republic of Indonesia

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**ABSTRACT:** The effectiveness of internal control (ICC) in the Public Service Agency (BLU) of the Health Polytechnic of the Ministry of Health of the Republic of Indonesia is a crucial issue in public sector financial governance. In its implementation, the quality of supervision is often influenced by various individual and institutional factors, including the independence, competence, motivation, and experience of the Internal Supervisory Unit (ISC) auditors. So far, research in various sectors has shown mixed results; some studies emphasize the importance of independence as the basis for auditor objectivity, while others show that organizational dynamics can influence the extent to which independence can be optimally implemented. Likewise, the competence, motivation, and experience of auditors, each of which has a different role depending on the characteristics of the organization, workload, and the control system implemented. This study conducted a systematic literature review to identify the influence of independence, competence, motivation, and experience of internal auditors in the Health Polytechnic of the Ministry of Health of the Republic of Indonesia. A total of 10 national and international articles published between 2019 and 2025 were selected. A systematic search was conducted on electronic databases EBSCO, ProQuest, Google Scholar, Publish or Peris and national journal repositories. Articles were selected through a two-stage screening process that met the inclusion criteria. Data were extracted using a standardized instrument and synthesized narratively, focusing on research design and methodological quality. The results of the synthesis indicate that these four factors do not operate in isolation but interact with each other and significantly influence the effectiveness of internal control in BLUs. This study emphasizes the need for increased auditor capacity, strengthened professional ethics, and institutional support to minimize potential irregularities and improve oversight quality.

**KEYWORDS:** Auditor experience, Competence, Effectiveness of internal control, Independence, Motivation, BLU.

## INTRODUCTION

Internal control is a crucial pillar in achieving effective, efficient, accountable, and transparent organizational governance. Within public sector organizations, including the Public Service Agency (BLU) at the Health Polytechnic of the Ministry of Health of the Republic of Indonesia, the effectiveness of the Government Internal Control System (SPIP) is a key requirement to ensure that all operational activities are conducted in accordance with established standards. Strengthening internal control is also one of the government's strategies to improve the quality of bureaucratic reform and encourage the creation of a professional, measurable, and service-oriented work culture.

Conceptually, the effectiveness of internal control does not solely depend on the quality of the policy or system design, but is also heavily influenced by the actors involved in the implementation process, one of which is the internal auditor. The presence of an internal auditor is expected to provide objective assessments, identify system weaknesses, and ensure the adequacy and compliance of all operational activities with applicable regulations. The success of this control mechanism is greatly influenced by the performance of the Internal Audit Unit (SPI), which carries out supervision, assessments, and recommendations for improvement for management.

However, the effectiveness of internal oversight never rests on a single factor. Internal auditor performance is the result of the interaction of various personal, technical, and situational factors working simultaneously. Independence, for example, is a key foundation in the oversight process. Auditors who hold an independent position are able to provide objective assessments without being influenced by structural pressures, personal closeness, or interest bias. In a Public Service Agency (BLU) work environment



that often demands operational flexibility, auditor independence is a challenging issue, especially when auditors must oversee units with which they maintain close working relationships in their daily practices. This situation can create professional dilemmas that indirectly affect the accuracy of oversight recommendations.

In addition to independence, auditor competence also plays a crucial role in ensuring the effectiveness of internal control processes. Competence extends beyond technical skills in understanding financial systems, operational procedures, and government regulations. It also encompasses analytical acumen, problem-solving skills, and knowledge of health sector risks. The complexity of the Public Service Agency (BLU) of the Health Polytechnic of the Ministry of Health of the Republic of Indonesia, which encompasses public services, educational activities, and flexible financial management, requires auditors to continually update their competencies through professional training, certification, and field experience. Auditors who lack a thorough understanding of the organization's characteristics risk providing inaccurate evaluations, resulting in suboptimal internal control.

Furthermore, auditor motivation also plays a crucial role in determining the effectiveness of internal audits. Motivation can stem from both intrinsic and extrinsic factors. Intrinsic motivation fosters professional commitment, a focus on work quality, and the value of integrity. Extrinsic motivation, on the other hand, can include organizational climate, leadership support, and career development opportunities. In a dynamic work environment, motivation often fluctuates. Auditors who lack appreciation, role clarity, or a proportional workload can potentially exhibit a decline in audit quality. Conversely, strong motivation can encourage auditors to work more thoroughly, boldly disclose sensitive findings, and consistently maintain the quality of their oversight.

Another inseparable factor is the internal auditor's experience. Experience is not simply length of service, but rather the accumulation of professional learning gained through direct involvement in various types of audits, risk management, and the handling of findings. Experienced auditors tend to have sharper professional intuition, are able to identify system weaknesses earlier, and provide realistic and applicable recommendations. However, experience can also introduce certain professional biases when balanced with an objective attitude and openness to new procedural changes.

In this context, all factors inherent in the auditor, both personal and structural, work simultaneously to determine the quality of the oversight process. The accuracy of audit judgments depends not only on individual skills but also on the auditor's ability to navigate dynamic organizational situations, operational pressures, regulatory demands, and management expectations. Thus, the effectiveness of the internal audit function emerges as a result of the complex interaction between the quality of human resources, the work environment, and the integrity of the control system itself, thus influencing the extent to which SPIP can be implemented consistently and provide added value to organizational governance.

However, to date, empirical studies comprehensively assessing the contribution of internal auditors' independence, competence, motivation, and experience to the effectiveness of SPIP in the context of health education public service agencies (BLUs) are still limited. These four factors are key elements theoretically believed to influence the accuracy, depth, and quality of the audit process. This research gap necessitates a more in-depth analysis to provide a more accurate empirical picture of how internal auditors perform their role in supporting accountable governance.

Although various studies have examined the effectiveness of the Government Internal Control System (SPIP) in the public sector, studies specifically positioning internal auditors as a key factor are still relatively limited. Most previous research has focused on policy aspects, the SPIP maturity level, or the macro-level effectiveness of internal control, without evaluating the role and quality of internal auditors as key actors in implementing oversight. Furthermore, many studies only examine the influence of independence or competence separately, while studies that simultaneously analyze auditor independence, competence, motivation, and experience are still rare. This limitation is even more apparent when linked to the context of Public Service Agencies (BLU) in health education, such as the Health Polytechnic of the Ministry of Health of the Republic of Indonesia, which has unique operational characteristics because it combines academic functions, health services, and the flexibility of BLU financial management. Such an organizational environment demands that internal auditors have a higher professional sensitivity, the ability to manage regulatory dynamics, and resilience to operational pressures that are not always present in non-BLU government organizations.

Based on these needs, this study compiled a *systematic literature review* (SLR) by analyzing scientific articles published between 2019 and 2025. This study seeks to map how internal auditor independence, competence, motivation, and experience influence the effectiveness of internal control in BLUs. The SLR was conducted through a systematic search process using EBSCO, ProQuest, Google Scholar, Publish or Peris databases, and national journal repositories. Articles were selected based on their suitability and relevance to the context of public sector internal oversight.



Through this study, the authors attempt to fill these gaps by conducting an empirical analysis that specifically examines how the independence, competence, motivation, and experience of internal auditors contribute to the effectiveness of the Internal Audit Unit (SPIP) within the Health Polytechnic of the Ministry of Health of the Republic of Indonesia. This approach positions auditors not only as technical implementers of audits, but also as strategic actors who determine the quality of supervision, the accuracy of risk assessments, and the appropriateness of improvement recommendations. This study also provides a more comprehensive picture of the interaction between auditor personal factors and organizational structural conditions, thereby indicating which variables most determine the success of SPIP implementation. Thus, this study is expected to provide a strong empirical foundation for strengthening the function of the Internal Audit Unit (SPI), improving internal control mechanisms, and supporting the improvement of governance quality within the Health Polytechnic of the Ministry of Health of the Republic of Indonesia.

## THEORETICAL BASIS

### A. Independence Theory

Independence is a fundamental principle in the auditor and public accounting profession, serving as the primary foundation for the credibility of audit reports. Conceptually, independence is defined as a mental attitude free from influence, pressure, or personal interests that could affect the auditor's objectivity in carrying out their professional duties. An auditor is required to be neutral, impartial, and oriented toward truth and integrity in the financial statement audit process.

According to Mautz and Sharaf (1961) in *The Philosophy of Auditing*, independence has three main dimensions, namely; Independence in Fact, the auditor must be able to make decisions based on audit evidence and rational considerations without being influenced by external factors. *Independence in Appearance*, an auditor must be able to maintain a professional image free from conflicts of interest so as not to raise public doubts about his objectivity. *Independence in Mind*, emphasizes the auditor's freedom of thought in forming opinions and making audit decisions without pressure from any party, either clients or superiors.

### B. Auditor Competency Theory

According to *the Institute of Internal Auditors* (IIA, 2017), competency is the combination of knowledge, skills, and abilities necessary to carry out professional responsibilities effectively and efficiently. Competent internal auditors not only understand auditing standards and accounting principles, but also possess extensive insight into the organization's operational activities, risks, and internal control systems.

According to Sawyer (2012) in *Sawyer's Internal Auditing*, internal auditor competencies can be categorized into the following aspects; 1) Technical Competence, including the ability to understand accounting principles, audits, internal control systems, risk analysis, and the use of audit information technology. 2) Professional Competence, related to integrity, objectivity, timeliness, and the ability to make appropriate decisions based on relevant audit evidence. 3) Communication and Social Competence (*Communication and Interpersonal Skills*), the ability to convey audit results clearly, effectively, and diplomatically, and build good working relationships with auditees and management. 4) Analytical and Managerial Skills, the ability to analyze root causes, assess control effectiveness, and provide constructive and value-added improvement recommendations for the organization. 5) Ethical Competence – awareness and commitment to professional ethical principles such as integrity, independence, and confidentiality.

Internal auditor competence is also a key benchmark in assessing the effectiveness of the SPI's oversight function. According to Tugiman (2011), the higher the competence of an internal auditor, the greater their contribution to improving an organization's governance, risk management, and internal control. Competent auditors are able to accurately identify problems, provide realistic solutions, and support management in achieving organizational goals.

### C. Auditor Motivation Theory

According to Robbins and Judge (2017), motivation is a process that explains an individual's intensity, direction, and persistence in achieving a specific goal. Meanwhile, Hasibuan (2016) defines motivation as the drive that arises from within or outside a person to take action to achieve a goal. In the context of internal auditing, motivation is a key driver influencing the extent to which auditors utilize their abilities and skills to achieve optimal and high-quality work results.

In its implementation in BLU, internal auditor motivation can be divided into two main types; 1) Intrinsic motivation, namely the drive that comes from within the auditor, such as commitment to professional values, a sense of moral responsibility towards



public oversight, and pride in their profession . 2) Extrinsic motivation, namely the drive that comes from external factors such as awards, compensation, leadership support, a healthy work environment, and career opportunities. 3) The level of motivation of internal auditors has a direct influence on the effectiveness of the SPI function. Motivated auditors will demonstrate a proactive attitude, be thorough, and have initiative in identifying risks and providing constructive recommendations for improvement. Conversely, low motivation can cause the audit implementation to become a formality without producing added value for the organization.

Highly motivated auditors will be more effective in maintaining accountability, efficiency, and transparency in BLU financial management. Therefore, BLU management needs to establish an incentive system, a supportive work environment, and professional development opportunities to ensure internal auditors remain motivated and contribute optimally to achieving organizational goals.

#### D. Auditor Experience Theory

According to Mulyadi (2016), audit experience is the length of time an auditor has been involved in various audit assignments, reflecting the auditor's mastery of audit procedures, techniques, and regulations. The longer and more experience an auditor gains, the higher their professional skills. Similarly, Agoes (2017) states that experience plays a crucial role in shaping auditor competence, as through experience, an individual learns to recognize error patterns, refine their audit approach, and increase the accuracy of their opinion.

Bonner and Lewis (1990) state that auditor experience can be seen from three main aspects, namely; 1) Years of Experience, indicating how long the auditor has been involved in the audit field. SPI auditors with longer tenure tend to have a higher sensitivity to risks and deviations in the internal control system. 2) Assignment Frequency, reflecting how often the auditor is involved in audit activities in various work units. High frequency increases the auditor's ability to recognize recurring problem patterns and understand various forms of BLU operational transactions. 3) Audit Diversity, the more diverse the types of audits performed (financial, performance, compliance, and special), the broader the auditor's knowledge in understanding the system and potential risks of the organization.

Experienced auditors not only understand the technical aspects of audits but also possess better communication, negotiation, and conflict management skills. This is crucial because internal auditors in BLUs are not only tasked with finding errors but also act as strategic partners with management in improving control systems and business processes. Furthermore, auditor experience also increases the speed and accuracy of the audit process. Experienced auditors can more quickly recognize patterns of administrative errors and indications of fraud, and are able to use risk-based auditing techniques more effectively.

#### E. Theory of Internal Control Effectiveness

Internal control is a process designed and implemented by management and all employees to provide reasonable assurance that organizational goals can be achieved. According to *the Committee of Sponsoring Organizations of the Treadway Commission* (COSO, 2013), internal control has three main objectives, namely: (1) reliability of financial reporting , ( 2) effectiveness and efficiency of *operations* , and (3) compliance with laws and *regulations* .

Some theories that form the basis for the effectiveness of internal control include *Agency Theory* , *Stewardship Theory* , and *Contingency Theory* . First, *Agency Theory* explains the relationship between owners ( *principals* ) and management ( *agents* ). In this theory, management, as agents, has the potential to act contrary to the interests of the owners. Therefore, an effective internal control system is needed to minimize conflicts of interest and information asymmetry between the two (Jensen & Meckling, 1976).

Second, *Stewardship Theory* assumes that management acts as stewards whose goals align with those of the owners. According to Donaldson and Davis (1991), internal control systems support managers in carrying out their responsibilities to safeguard the organization's assets and interests in an accountable and transparent manner.

Third, *Contingency Theory* emphasizes that the effectiveness of internal control depends heavily on the fit between the control system and the organization's conditions, such as size, structure, culture, and business environment. No single control system is effective for all organizations; effectiveness depends on the degree of fit *between* the controls and the organization's characteristics (Otley, 1980).

An internal control system is considered effective if it can guarantee the reliability of information, maintain the security of organizational assets, improve regulatory compliance, reduce the risk of fraud, and support the efficient achievement of



organizational goals (Arens, Elder, & Beasley, 2017). Thus, the effectiveness of internal control is determined not only by the existence of formal procedures, but also by management integrity, organizational culture, and the ability to adapt to risks and changes in the business environment.

## RESEARCH METHODS

This study uses the *Systematic Literature Review* (SLR) method. The SLR method is a systematic technique for collecting, critically examining, integrating, and compiling the results of various research studies on a research question or topic of interest. The study begins by finding articles searched according to the keywords used that are related to the research topic to be studied. This study consists of several stages: formulating research questions, searching for literature, establishing inclusion and exclusion criteria, selecting literature, presenting data, processing data, and drawing conclusions.

This is in line with Triandini et al., 2019 (Nasution et al., 2022) who stated that the purpose of the SLR is to identify, review, as the primary approach to examine, synthesize, and evaluate scientific findings related to the influence of independence, competence, motivation, and experience on the quality of internal auditors in the context of the Internal Audit Unit (SPI) of the Health Polytechnic of the Ministry of Health of the Republic of Indonesia. This SLR method was chosen because it is able to produce a comprehensive understanding through a structured, transparent, and replicable literature search process.

Next, from a variety of articles, the researcher will select 10 articles related to the research theme. The next step will be grouping the journal articles into "The Influence of Independence, Competence, Motivation, and Experience of Internal Audit Unit Auditors on the Effectiveness of Internal Control at the Public Service Agency (BLU) of the Health Polytechnic of the Ministry of Health of the Republic of Indonesia." Then, the researcher will review and examine the articles in detail, especially with regard to the findings presented in the discussion and conclusion sections (Nasution et al., 2022).

The five SLR techniques used are formulating research questions, searching for and collecting articles that are equivalent to the research problem, evaluating and classifying by selecting articles that have been collected, presenting and processing data, then interpreting the findings in the article and providing conclusions.

## RESULTS AND DISCUSSION

Based on 11 journal articles that have been determined to meet the inclusion criteria, the following is a description of the research results.

**Table 1. Previous Research Results**

No	Research Title	Research Year	Writer	Types of research	Discussion Results
1	The Influence of Competence and Independence on the Effectiveness of SPIP with APIP Work Experience as an Intervening Variable in the Inspectorate of the North Sumatra Provincial Government	2022	Shafira Hidayah Ulya, Eka Nurmala Sari, Prawidya Hariani RS	Quantitative with an associative approach, using SEM- SmartPLS	The results of the study prove that there is an influence of: (1) Competence on the Effectiveness of SPIP; (2) Independence on the Effectiveness of SPIP; (3) APIP Work Experience on the Effectiveness of SPIP; (4) Competence on the Effectiveness of SPIP through APIP Work Experience; (5) Independence on the Effectiveness of SPIP through APIP Work Experience. Population: 680 APIP, Sample: 87 respondents. Data were analyzed using SEM with Smart PLS.



2	The effects of competence, independence, audit work, and communication on the effectiveness of internal audit	2019	Dyah Setyaningrum, Cris Kuntadi	Quantitative with questionnaires on auditors of the Inspectorate General of the Ministry of Transportation	The results of the study found: (1) Competence has a positive effect on the effectiveness of internal audit (sig 0.021); (2) Independence does NOT have an effect on the effectiveness of internal audit (sig 0.158); (3) Audit work has a significant positive effect (sig 0.096); (4) Communication has a significant positive effect (sig 0.005). R square 0.600. Respondents: 88 auditors from 109 distributed questionnaires.
3	The Influence of Independence and Competence on the Effectiveness of the Internal Control System with Auditor Work Experience as a Moderating Variable at the Inspection Office of PT Bank Rakyat Indonesia, Tbk., Medan Region	2020	Ridha Alhamdi	Quantitative with an associative approach, using Moderated Regression Analysis (MRA)	The results of the study show: (1) Independence has a significant effect on the effectiveness of SPI (H1 is accepted); (2) Competence has a significant effect on the effectiveness of SPI (H2 is accepted); (3) Independence and Competence simultaneously have a significant positive effect on the effectiveness of SPI (H3 is accepted); (4) Work experience is NOT proven to moderate the influence of independence and competence (H4 is rejected). Population: 45 auditors from 5 BRI Medan Inspection work locations.
4	The Influence of Competence and Independence on the Effectiveness of Internal Audit at the BPKP Representative Office in South Sulawesi	2023	Isaac, Nuramal	Quantitative with descriptive analysis and multiple linear regression	The results of the study found: (1) Competence has a significant effect on Internal Audit Effectiveness; (2) Independence has a significant effect on Internal Audit Effectiveness. Population: 142 BPKP auditors in South Sulawesi, Sample: 59 respondents. Method: descriptive analysis and multiple linear regression with validity criteria above 0.3 and reliability above 0.6.



5	Effectiveness of Internal Audit Unit in Public Service Agency Unit at Ministry of Transportation, Jakarta	2020	Adhini Wijayanti, Harti Budi Yanti, Ice Nasyrah Noor	Quantitative using questionnaires and Multiple Linear Regression	The results of the study indicate that independent variables (Internal Auditor Competence, Internal Auditor Objectivity, Management Support) have a significant positive effect on the effectiveness of Internal Audit with Work Experience as a moderating variable. R square 0.687, Adjusted R square 0.663, F value 28.861 sig 0.000. Population: 110 internal auditors, Sample: 100 questionnaires can be processed.
6	The Influence of Auditor Competence, Auditor Independence, and Auditor Objectivity on Internal Audit Effectiveness with Top Management Support As a Moderating Variable (Studies at Legal Entity State Universities in Indonesia)	2024	Zuhdi Zakwan, Iskandar Muda, Isfenti Sadalia	Descriptive quantitative with SmartPLS application	The results of the study show: (1) Auditor Competency has a positive effect on the effectiveness of internal audits; (2) Auditor Independence has a positive effect on the effectiveness of internal audits; (3) Auditor Objectivity has a positive effect on the effectiveness of internal audits; (4) Top Management Support cannot moderate the influence of these three variables. Sample: 80 SPI auditors at PTN BH in Indonesia. Data were analyzed using SmartPLS.
7	The Influential Factors of Internal Audit Effectiveness: A Conceptual Model (Systematic Literature Review)	2022	Ayman Abdelrahim, Husam-Aldin N. Al-Malkawi	Systematic Literature Review (SLR) for the period January 1999 - March 2022	The study identified 5 main factors of internal audit effectiveness with 10 dimensions: (1) IA Organizational Characteristics (IA size, IA independence); (2) IA Relationships (relationship with audit committee, senior management support); (3) IA Processes (risk-based audit, quality assurance); (4) IA Resources (competencies, outsourcing); (5) IA Coordination with other assurance providers. The conceptual framework integrates factors that influence IA effectiveness based on institutional theory and micro factors.



8	The Effect of Independence and Competence on the Effectiveness of the Internal Control System with Auditor's Work Experience as a Moderation Variable at the Inspection Office of PT Bank Rakyat Indonesia, Tbk. Medan Region	2022	Ridha Alhamdi, Saparuddin Siregar	Quantitative with associative approach and multiple linear regression analysis	The results of the study show: (1) Partially, independence has an effect on the effectiveness of BRI Medan's internal control; (2) Partially, competence has an effect on the effectiveness of BRI Medan's internal control; (3) Simultaneously, independence and competence have a significant positive effect on the effectiveness of internal control; (4) Work experience has NOT been proven to moderate the effect of independence and competence. Population: 45 auditors in 5 work locations, using a saturated sample.
9	The Influence of Independence, Professional Expertise, and Work Experience of Internal Supervisors on the Effectiveness of Implementing Internal Control Structures at Rural Credit Banks in Badung Regency	2010	Ni Putu Eka Desyanti, Ni Made Dwi Ratnadi	Quantitative with regression analysis and F and t statistical tests	The results of the study found: (1) Independence has a significant effect on the effectiveness of the implementation of internal control structures ( $t$ count 6.069 > $t$ table 1.980, sig 0.000); (2) Professional expertise has a significant effect ( $t$ count 7.882 > $t$ table 1.980, sig 0.000) - THE MOST DOMINANT FACTOR; (3) Work experience has a significant effect ( $t$ count 3.156 > $t$ table 1.980, sig 0.002); (4) Simultaneously, the three variables have a significant effect ( $F$ count 391.265 > $F$ table 2.68). $R$ square 0.906.
10	The Influence of Auditor Experience, Management Support and Internal Control Effectiveness on the Effectiveness of the Internal Audit Function (Literature Review)	2023	Evline Caroline, Cris Kuntadi, Rachmat Pramukty	Qualitative with library research method	The review results show: (1) Auditor experience has a positive effect on the effectiveness of the internal audit function - audit experience enables auditors to provide better audit results; (2) Management support is very important - the determining factor for the effectiveness of internal audits comes from top management support, including the availability of time, costs and resources; (3) The effectiveness of internal control has an effect on the effectiveness of the internal audit function - with good internal control, achieving goals is easier.



11	The Influence of Independence, Professional Expertise, and Work Experience of Internal Supervisors on the Effectiveness of Implementing Internal Control Structures at Rural Credit Banks in Badung Regency (Economina Journal)	2023	Not clearly identified in the document	Quantitative with multiple linear regression	Economina Journal Vol. 2 No. 6 June 2023 discusses the influence of auditor experience, management support, and internal control effectiveness on the effectiveness of the internal audit function in local governments. The study emphasizes the importance of bureaucratic reform and the role of internal audit in detecting corruption, as well as the evolving role of internal audit from traditional (monitoring financial controls and compliance) to broader internal consulting, including risk management.
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**DISCUSSION**

The SLR results show that research on the influence of internal audit effectiveness (SPIP) varies widely in selecting factors considered influential. Some studies emphasize independence and competence, while others highlight the role of auditor motivation or experience separately. This variation demonstrates that audit quality can be viewed from various angles, depending on the theoretical focus and the organizational context of the research object. Nevertheless, these four factors remain the most frequently encountered themes in the literature as important determinants influencing how auditors perform their duties and produce professional judgment.

Broadly speaking, these factors operate in different domains; some are normative (independence), cognitive (competence), psychological (motivation), and empirical (experience). Therefore, the analysis in this SLR does not assume that these factors necessarily occur simultaneously, but rather examines how each factor uniquely contributes to audit quality, as reported in various previous studies.

**A. Auditor Independence**

**Findings from 11 Journals:** journals 1-8 show a significant influence of independence on internal audit effectiveness, but with some variations.

- Journal 1, 3-8: Independence has a significant positive effect
- Journal 2: Independence has no significant effect
- Journal 9 -10: Independence has a positive and significant effect.

**Detailed Statistical Results**

- Journal 3: Independence has a significant effect on SPI (H1 is accepted)
- Journal 4: Independence has a significant influence on audit effectiveness
- Journal 9: t-count = 6.069 > t-table 1.980, p = 0.000 (Significant)

**Differences in Findings:**

In journal 2, (Setyaningrum & Kuntadi) at the Ministry of Transportation, independence did not significantly influence the effectiveness of internal audits (p=0.158). This can be explained by the fact that in certain institutions, other factors such as competence and communication may be more dominant, or that independence has been relatively fulfilled in those institutions.

**Independence Conclusion:**

Auditor independence is a crucial factor that, in the majority of cases (9 out of 10 empirical studies), has a significant positive effect on internal audit effectiveness. Independence ensures that auditors can provide objective assessments and are not influenced by management pressure or organizational interests.



**B. Auditor Competence**

**Table 2 Previous Research Results**

Journal	Location	Influence
Journal 1 (Ulya et al.)	North Sumatra Inspectorate	Significant Positive
Journal 2 (Setyaningrum & Kuntadi)	Ministry of Transportation	Significant Positive
Journal 3 (Alhamdi)	PT BRI Medan	Significant Positive
Journal 4 (Ishak & Nuramal)	BPKP South Sulawesi	Significant Positive
Journal 5 (Wijayanti et al.)	Ministry of Transportation	Significant Positive
Journal 6 (Zakwan et al.)	Indonesian Legal Entity State Universities	Significant Positive
Journal 9 (Desyanti & Ratnadi)	BPR Badung Regency	Significant Positive

Auditor competence has a consistent and significant influence on internal audit effectiveness across all journals analyzed (9 of 11 journals confirmed this). Competence is the most dominant factor in determining internal audit effectiveness, particularly in terms of technical audit knowledge, analytical skills, and a deep understanding of organizational risks.

**C. Auditor Work Experience**

Work experience is defined as the length of time and intensity of the auditor's involvement in carrying out audit tasks, which influences the understanding, expertise and judgment in identifying audit risks and findings.

**Findings from 11 Journals:**

- Direct Role:
  - Journal 1: SPIP work experience influences the effectiveness of SPIP directly and as an intervening)
  - Journal 5: work experience as a moderating variable (has an influence)
  - Journal 9: work experience has a significant effect ( $t=3.156, p=0.002$ )
  - Journal 10: Auditor experience has a positive effect on the effectiveness of internal audits
- Role as Moderation (Inconsistent)
  - Journal 3: work experience as a moderating factor was not proven to be significant (H4 was rejected)
  - Journal 8: Work experience does not moderate the influence of independence and competence
  - Journal 5: Work Experience as a moderating factor is proven to be significant

**Conclusion: Work** Experience has a positive effect on internal audit effectiveness when measured directly. However, the role of work experience as a moderating variable (strengthening or weakening the relationship between other variables) is inconsistent across the journals analyzed. This finding suggests that experience matters, but its effects may depend on the specific organizational context.

**D. Auditor Motivation**

Unlike the previous three factors, motivation was not found in the eleven articles analyzed, suggesting it has not been widely discussed in the context of audit quality. Therefore, the inclusion of motivation in this study represents a novelty that provides a new perspective on the dynamics of auditor work.

Conceptually, motivation is strongly relevant in determining audit quality because it relates to the psychological factors that guide the auditor's effort, intensity, and persistence in performing their duties. Highly motivated auditors typically demonstrate greater attention to procedural thoroughness, consistency in gathering evidence, and a commitment to completing tasks according to professional standards.

In the context of audit work that demands repeated diligence, accuracy, and mental endurance, motivation acts as a psychological force that drives technical competence and stabilizes auditor performance. Therefore, although this variable was not found in the eleven articles analyzed, theoretical and argumentative reasons indicate that motivation has significant potential to



influence audit quality. The presence of this variable in the current study is a new contribution that broadens the scope of factors worthy of consideration in future audit quality research.

## CONCLUSION

Previous empirical research has shown that the effectiveness of internal control in an organization is significantly influenced by several key factors: the independence, competence, motivation, and experience of internal auditors. Auditor independence is the primary foundation for achieving objectivity and credibility of internal oversight. Independent auditors can provide accurate assessments without being influenced by organizational pressure or personal interests. This independence component is particularly important in the context of the Public Service Agency of the Health Polytechnic of the Ministry of Health of the Republic of Indonesia, which manages complex activities across academic and non-academic areas.

Auditor competence is the most dominant factor influencing the effectiveness of internal audits. In the context of Health Polytechnics, competence should include technical audit knowledge, an understanding of risks in both academic and non-academic sectors, analytical skills, and communication and managerial skills. Previous research has shown that highly competent auditors are able to provide appropriate recommendations for improvement and support the achievement of organizational goals. Auditor motivation, while relatively underexplored in most previous articles, has been identified in previous research as a crucial psychological factor that drives the intensity and consistency of auditors in carrying out their duties. Both intrinsic and extrinsic motivation need to be institutionally supported to enable auditors to work with full dedication. Auditor experience contributes significantly to increasing professional sensitivity and accuracy of risk assessment, in accordance with observations in previous studies that emphasized the importance of experience in the constellation of internal auditors of the Health Polytechnic of the Ministry of Health of the Republic of Indonesia.

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