

# Determinants of Auditor Performance at the Regional Inspectorate: Evidence from East Java – Indonesia

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## ABSTRACT

Performance measurement is used as a basis for assessing the success and failure of implementing activities. Quality human resources affect the performance of each auditor. Quality of supervision must fulfill criterion under regulations is required. The research objective was to test whether responsibility, independence, expertise, and compliance with the code of ethics affected the inspectorate auditors' performance in regional governments in East Java. Research data collection was carried out by the survey method by the snowball method to distribute questionnaires to respondents. Forty-seven filled questionnaires were analyzed using partial least squares. There are four hypotheses tested. Based on the test results, it can be concluded that there is an influence of responsibility, independence, competence, and compliance on the regional inspectorate auditors' performance. Auditors who comply with the code of ethics can increase auditor professionalism. The higher the professionalism, the better the auditor can consider finding possible deviations. The research implication is that adherence to the established standards improves the quality of audit performance. Therefore, continuous efforts are needed to enhance competence and compliance with the auditing apparatus standards to produce quality regional financial statements.

**KEYWORDS:** auditor inspectorate; performance; responsibility; independency; expertise, compliance of code ethic

## INTRODUCTION

Government internal control is an important management function in government administration. Through internal control, it can be seen whether a government agency has carried out activities following its duties and procedures effectively and efficiently and under the plans, policies that have been set, and the applicable regulations. Also, government administration's internal supervision is needed to promote good governance and clean government [1]. The performance monitoring should support effective, efficient, transparent, accountable, clean governance, and free from corruption, collusion, and nepotism.

There are still regions in the administration of their government that are not ready for the new government system to carry out the regional government with good governance in the current condition. There have been many cases related to corruption, irregularities, abuse of authority and position, violations, and many other criminal cases. The existence of a phenomenon such as what has just happened to the Audit Board of the Republic of Indonesia (BPK), there are bribery cases involving many regional government officials, some of which include corruption cases.

Weak regional government financial control is one factor causing the decline in local government financial statements' quality. The decrease in the quality of regional government financial statements can be seen from the opinions given by the BPK. As for the criteria for providing opinions according to Law Number 15 of 2004, explanation of article 16th (1),

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opinions are the examiner's professional statement regarding the fairness of financial information presented in financial statements based on criteria (a) compliance with government accounting standards, (b) adequate disclosures, (c) compliance with laws and regulations, and (d) effectiveness of the internal control system. Meanwhile, the obstacles that often arise when unqualified opinion is difficult to achieve are policies that damage the system, low transparency, low levels of effectiveness and efficiency, quiet professionalism, low internal control systems, and poor quality financial statements.

The local government financial statement (LKPD) must be supported by sufficient audit evidence in addition to the three general criteria. There are no uncertainties, management of cash flow is well controlled, and management of assets. The area is equipped with complete administrative evidence. The financial statements presented are free from material errors or errors. In general, several factors that cause the regional government did not obtain unqualified (WTP) opinion are:

1. The violate presentation of SAP,
2. Weak internal control systems,
3. The unorganized regional property,
4. Procurement of goods that have not followed applicable regulations, and,
5. Inadequate human resource capacity in financial management.

Public trust in government performance needs to be restored, and this depends on the professional practice of government auditors, especially those who serve as supervisors. The factors of human resources very much determine the successful implementation of supervisory duties. Quality human resources will significantly affect auditor performance [2].

Human resources are often one of the sharpest highlights in government implementation regarding readiness, numbers, education, and professionalism. Good governance performance, especially in the implementation of regional autonomy, requires support for a solid apparatus [3]-[5]. The regional government's inspectorate auditors are required to have a responsible, independent, and objective attitude. They have professional expertise and accuracy, and compliance with the established code of ethics. The human resources variable has a robust relationship with auditor performance [6]. [7] argue that performance shows valuable behavioral results with quality criteria or standards.

The possibility of the role of human resources in the Inspectorate auditor's performance in the implementation of supervision by the Inspectorate auditor on the LKPD assessment and recommendations for improvement can contribute to the better quality of LKPD. This is even more so if the regional head, either the Regent/Mayor/Governor, is willing to work together to follow up on recommendations for improving the quality of the LKPD. Because in fact, the Inspectorate auditor can play a role in finding allegations of irregularities that occurred before the Audit Board of the Republic of Indonesia (BPK) audits the LKPD.

The above explanation is why choosing the general standard of Government Internal Supervisory Apparatus (APIP) is a variable for this study. General standards include criteria related to the organization's characteristics and the individuals performing the audit activities, authority and responsibility, independence, objectivity, professional expertise, and compliance with the code of ethics.

[8]-[10] examined the effect of expertise, independence, professional accuracy, and compliance with auditors' quality at the North Sumatra Inspectorate. The test results show that expertise, independence, professional precision, and compliance simultaneously affect auditors' quality. In contrast, expertise, independence, professional accuracy, and auditor quality compliance partially affect audit quality. Still, the one that has the most significant influence on auditor quality is independence during standards. The audit is intended to maintain the quality of the audit results carried out by APIP. With these rules, the public or report users can assess the extent to which government auditors have worked following established standards and ethics [11]. Based on the above, does responsibility, independence, and compliance with the code of conduct on auditors' performance inspectorate on environment regional government in East Java?

## LITERATURE REVIEW

### Auditor Performance

Performance measurement results from a systematic assessment and performance indicators are based on group activities in the form of indicators for inputs, outputs, outcomes, benefits, and impacts. This assessment is

inseparable from the process, which is an activity of processing input into result or evaluation in formulating policies/programs/activities that are considered essential and influencing the achievement of goals and objectives.

Performance measurement is used to assess the success and failure of implementing activities following the goals and objectives set to realize the vision and mission.

The source of human resources quality will significantly affect the performance of individual auditors. This statement is corroborated by [2] that the human resources variable has a stable relationship with auditor performance. The Indonesian minister's opening dictum regulation for the empowerment of the state apparatus No.8/2008 states that realizing good, efficient, effective, clean, and responsible governance requires supervision by a qualified APIP. Quality supervision is necessary, according to the audit mandate of each APIP.

This quality measure becomes a reference for auditors and APIP (including the Regional Inspectorate) to carry out their main tasks and functions correctly. So it also impacts the performance of auditors or the performance of the Regional Inspectorate itself. The assessment of auditor performance must be carried out legally, impartially and must describe actual and accurate performance [12], [13].

### Responsibility and Performance of Auditor

[14] Suggests that employee performance increases if motivational factors, such as opportunities for essential decisions, the importance of tasks, work situations, career opportunities, having sufficient independence, and responsibility. This shows the importance of functions that make work meaningful and will affect the level of employee performance.

According to [15], an organization needs to state in writing and communicate each available job position's responsibility and authority. That way, each employee can determine his duties and rules according to the position held or the organization's position where they work. They will also know how important their role is seen from how much responsibility and authority they carry. By knowing this, they will feel valued, and this will affect their performance.

A reasonable basis in formulating an organizational structure is that the organization must be flexible because it allows adjustments without making total changes. The functions of the parts are flexible with the influence of the organizational structure and other changes monitoring activities. What APIP has done is sustainable. Also, the organized organization must show clear lines of authority and responsibility, in the sense that there is no overlap in each division's functions. If all APIP performs their work following procedures and not just randomly, there will be a relatively reasonable internal control and an increase in the auditors' performance [16]-[18]. From this description, the proposed hypothesis:

H-1: Responsibility affects the inspectorate auditor's performance in the regional government in East Java

### Independency and Performance of the Auditor

Independency is a term often used by professional auditors. Independency avoids relationships that might interfere with

the concerned auditor's objectivity to express his opinion as it is. This shows that independence and objectivity are related. Independence is essentially the attitude of someone characterized by his professional duties' integrity and objectivity. Independence is the ability to act based on integrity and objectivity [19]. Although integrity and objectivity cannot be measured with certainty, both are fundamental to the public accounting profession. Integrity is a moral principle that is impartial, honest, views, and presents facts as they are. On the other hand, objectivity is a fair attitude in considering facts. Personal interests are not contained in the facts at hand.

From the research results of [20] where the independence variable has included objectivity as an inseparable element, partial independence significantly affects auditor quality. Likewise, [10], [21] provides objectivity as an element that is not separate from independence. [22] also includes independence as the independent variable that affects audit quality. An auditor who has high independence will have better performance. Independence is a determining factor of audit quality. This is understandable because if the auditor is truly independent, it will not be affected by his client. Good audit quality indicates that the auditor has good performance [23], [24].

Auditor independence is an essential factor in producing a quality audit. If the auditor loses his independence, the resulting audit report does not follow the existing facts, not to make decision-making. From this description, the hypothesis is proposed:

H-2: Independence affects the inspectorate auditor's performance in the regional government in East Java

### **The Influence of the Auditor's Expertise and Performance**

Expertise or competence as someone who has the knowledge and procedural skills demonstrated in extensive audit experience. Expertise as people who have skills and abilities at high degrees [25]. Based on the description above, it can be concluded that auditors' competence is an auditor with sufficient and explicit knowledge and experience who can audit objectively, carefully, and thoroughly.

Internal auditors must have the knowledge, skills, and other competencies needed to perform their responsibilities. The Internal Audit activity collectively must have or acquire the knowledge, skills, and other competencies required to carry out its obligations. Knowledge, skills, and other competencies are a collective term that refers to the auditor's professional expertise of internal needed to carry out their professional responsibilities effectively. The use of professional skills carefully and with sufficient caution is required when he is aware of the possibility of fraud, deliberate mistakes, errors and omissions, inefficiency, and conflicts of interest, as well as other conditions and activities in where deviations are most likely to occur.

An auditor must not only have or obtain the knowledge, skills, and other competencies needed to perform its responsibilities [26]-[28]. The complicated assignment completed will always face the possibility of fraud, misconduct, errors, and omissions, as well as other conditions and activities where irregularities are likely to

occur. An auditor must apply the care and skills expected of an auditor who is sufficiently prudent and competent. In the same or similar situation. From this description, the hypothesis is proposed:

H-3: Expertise affects the performance of the inspectorate auditor in the regional government in East Java

### **Compliance with the Code of Ethics and Auditor Performance**

APIP in carrying out its duties and functions, is following the applicable provisions and norms to create a clean and authoritative supervisory apparatus. The criteria and requirements that apply to government auditors consist of the APIP's code of ethics and the APIP's Audit Standards. The code of ethics is intended to maintain APIP's behavior in carrying out its duties. In contrast, the Audit Standards are designed to maintain the quality of the audit results carried out by APIP [29].

In principle, a code of ethics is a system of moral principles enforced in a group of professions that are determined collectively. Professional ethics is a code of conduct that must be obeyed by all those who carry out professional duties.

Besides, the results of the work of the Government Internal Supervisory Apparatus (APIP) are expected to benefit leaders and work units and other users to improve overall organizational performance. The results of this work will be used with full confidence if the service user knows and acknowledges the level of professionalism of the auditor concerned. It can conclude that auditors comply with the code of conduct that can increase auditors' professionalism. According to [29]-[32], the higher the auditor's professionalism, the better the materiality level will be. If the auditor is increasingly able to consider materiality, it indicates that the auditor's performance is getting higher.

Research conducted by [11], [33] shows that compliance with the code of ethics affects auditors' quality. Compliance with the code of ethics has a relatively strong linear relationship with an auditor's performance. The cross-tabulation matrix model shows that compliance with the code of ethics is directly proportional to auditor performance. Thus, the hypothesis is accepted that there is a relationship between compliance with ethics and auditors' performance. From the description above, the hypothesis is proposed:

H-4: Compliance with the code of ethics affects the inspectorate auditor performance in the regional government in East Java

### **RESEARCH METHOD**

The type of data used in this study is primary data. Primary data is obtained first-hand by researchers. Data is obtained using a structured list of questions to collect information data from the inspectorate auditor in East Java's regional government. Respondent is chosen who has a Certificate of Functional Auditor Position (JFA) and is assigned to the inspectorate. Inspectorate of Jember, Banyuwangi, Situbondo, and Bondowoso Regency, who carried out supervisory duties as respondents in this study.

In this study, data analysis used the Partial Least Square (PLS) approach using the SmartPLS software. PLS is a variant-based structural equation analysis (SEM) that can



simultaneously perform measurement model testing and structural model test. PLS is an alternative approach that shifts from a covariance-based to variant-based SEM approach [34]. Covariance-based SEM generally tests causality or theory, while PLS is more of a predictive model.

**RESULTS AND DISCUSSION**

**Data analysis**

In this study, Respondents were all auditors of the Regional Government of East Java’s Inspectorate who carried out supervisory tasks for more than one year of work. Research data were collected by researchers using a survey method by distributing questionnaires given directly to respondents.

**TABLE I QUESTIONNAIRE DATA**

Information	Total	Percentage
Questionnaires sent	61	100.0%
Non-return questionnaire	4	6.6%
Questionnaires returned	57	93.4%
Questionnaires that can be used in research	47	77.0 %

Source: Primary data processed, 2020

Researchers have distributed questionnaires with 61 questionnaires to all Inspectorate auditors in the four regionals in East Java. The number of questionnaires distributed, the number of returned questionnaires was 57, or with a return rate of 93.4%. Questionnaire distribution data can be seen in Table I.

From the overall criteria to find out the descriptive research respondents, it can be seen that the respondents in question are respondents who are expected to assist in answering this research question, namely general standards for government internal control apparatus. They understand how assessments are related to auditor performance. So that later it can support reliable statistical results.

**Hypothesis Testing**

**TABLE II PATH COEFFICIENTS**

	Original Sample	Standard Deviation (STDEV)	T Statistics
X1 → Y1	0.358295	0.049685	7.211319 **
X2 → Y1	0.135191	0.071499	1.980805**
X3 → Y1	0.273824	0.048801	5.610987 **
X4 → Y1	0.306723	0.055014	5.575385 **

Source: Primary data processed, 2020

The inner model test examines one other variable’s influence with other latent variables, either exogenous or endogenous. It can also be said to test the hypothesis between one latent variable and another latent variable. Testing is done by looking at the results of path analysis and goodness of fit. The stability of this estimate was tested using the t-statistic test obtained through the bootstrapping procedure.

Path analysis shows the influence and significance of latent variables in the study. The path analysis results are seen from the magnitude of the structural path coefficients and the t-values for the significance of the prediction model. The results of path coefficients can be seen in Table II.

**DISCUSSION**

**Responsibilities and Performance of the Auditor**

Based on the results of the path analysis using the PLS approach, the results show that the path coefficient of Authority and Responsibility (X1) on the performance of the regional inspectorate auditor (Y) has a parameter value of 0.358295 with a value of t-statistic > t-table or 7.211319 > 1.64. The first hypothesis in this study is that the Authority and Responsibility affect the regional inspectorate auditor’s performance. Hipotesis 1 is accepted. This finding shows that responsibility has a significant positive effect on the local inspectorate auditor’s performance.

From the respondents’ answers, it is known that each division’s function must be flexible or allow adjustments without having to make a total change. It must show apparent authority and responsibility lines reflected in each question, such as main tasks and functions. The organization has been identified, and the duties, procedures, and responsibilities have been clearly described. The organizational structure is following the organization’s mission and objectives.

This hypothesis test supports [16]-[18] stated that an organization must express its responsibility and authority in writing and communicating each available job position. That way, each employee can determine his duties and rules according to the position held or the organization’s position where they work. They will also know how important their role is seen from how much responsibility and authority they carry. By knowing this, they will feel appreciated, and this will affect their performance. Employee performance increases if motivational factors exist, such as opportunities for important decisions, the importance of tasks, work situations, career opportunities, have sufficient independence and responsibility [21]. This result shows that the significance of functions that make work meaningful will affect employee performance.

This study also supports the conclusion that a reasonable basis in compiling an organizational structure is that the organization must be flexible. It allows adjustments without making total changes, and the functions of the parts are flexible with the influence of the organizational structure and other changes due to activities. The supervision carried out by APIP is continuous. Also, the organized organization must show clear lines of authority and responsibility, in the sense that there is no overlap in each division’s functions. If all APIP performs their work by procedures and is not just arbitrary, it is hoped that there will be good internal control increases in the auditors’ performance.

**Independency and the Performance of Auditor**

Based on the results of the path analysis using the PLS approach, the results show that the road coefficient of independency and objectivity (X2) on the performance of the regional inspectorate auditor (Y) has a parameter value of 0.135191 with a t-table value of t-statistic or 1.980805 >1.96. So Hypothesis 2 is accepted. Independence and objectivity affect the regional inspectorate auditors’ performance. This shows that independence and objectivity positively impact the performance of the regional inspectorate auditor.

This hypothesis testing results are supported by [20] that partially independence significantly affects auditor quality. [13] research proves that auditor independence affects auditor performance. [35] that work experience, objectivity, and competence positively impact the quality of examination results.

The auditor will report a misstatement depends on the independence of the auditor. Independency is a term often used by the auditor profession. Independency avoids relationships that might interfere with the objectivity of the concerned auditor to express his opinion.

These results are in line with [31] opinion that independence means a mental attitude free from influence, not controlled by others, does not depend on others. Independency can also be defined as honesty within the auditor in considering facts and impartial, objective considerations within the auditor in formulating and expressing his opinion.

The higher the auditor's independence and objectivity, the higher the auditor's performance. If the auditors better maintain independence, the more appropriate the auditor will be in reporting misstatements and free in expressing opinions as to what they are. This indicates a better auditor performance.

### **The Influence of the Expertise on Performance of Auditor**

Based on the results, it was found that the coefficient of expertise and professional accuracy (X3) on the performance of the regional inspectorate auditor (Y) had a parameter value of 0.273824 with a t-statistic value  $> t$ -table or  $5.610987 > 1.64$ . The variables of auditor's expertise and professionalism significantly affect the performance of the regional inspectorate auditors. From the two test results, it can be concluded that the variables of Professional Expertise and Accuracy have a positive effect on the performance of the regional inspectorate auditor. A positive impact means that professional variables' expertise and accuracy affect the local inspectorate auditor's direct proportional performance. The better the auditor's expertise, the higher their performance. Hypothesis 3 is accepted that the expertise affects the regional inspectorate auditor's performance.

The respondents' results note that the skills measured in the general standard of government's internal control apparatus proved to be reflected by several things, namely educational background, technical competence, ongoing training, and confirmed that craftsmanship and precision profession are mutually exclusive. Of course, this study's results support the previous research [26]–[28]. So an auditor who has the qualifications required in the general APIP standards and is increasingly able to use his expertise objectively, carefully, and thoroughly. The auditor's accuracy in completing his duties in terms of quality and quantity of findings, time and costs, and providing recommendations is getting better. It indicates higher auditor performance.

This is also supported by Practice Advisory # 1200-IPPF January 2009 on Skills and Professional Diligence that assignment should be armed with the skills (proficiency) and due professional care. Proficiency and due professional care are the Chief Audit Executive (CAE) responsibility and the respective internal auditors. Therefore, CAE must ensure

that the people assigned to each assignment as a collective must have the knowledge, skills, and other competencies needed to carry out the task properly.

### **The Effect of Code Ethics Compliance on the Performance of Auditor**

Based on the results of the path analysis using the PLS approach, the results show that the compliance with the code of ethics (X5) on the performance of the regional inspectorate auditor (Y) has a parameter value of 0.306723 with a value of t-statistic  $> t$ -table or  $5.575385 > 1.64$ . This means that this variable affects the performance of the regional inspectorate auditor. The variable of compliance with the code of ethics has a statistically significant effect on the performance of the local inspectorate auditor. From the two test results, it can be concluded that the Compliance variable with the code of ethics has a positive effect on the performance of the regional inspectorate auditor. The variable code compliance affects the regional inspectorate auditor's performance is inversely proportional. The better compliance to code auditor, the more high- performance auditor. Hypothesis 4 is accepted that compliance with the code of ethics affects the performance of the inspectorate auditor.

This hypothesis test results are supported by research conducted by [29]–[32], which shows that compliance with the code of ethics has a relatively strong linear relationship with the performance of an auditor. Compliance with the respective code of ethics has a significant effect on the quality of auditors.

APIP carrying out its duties and functions follows the applicable provisions and norms to create a clean and authoritative supervisory apparatus. The criteria and requirements that apply to internal government auditors consist of the APIP code of ethics and the APIP Audit Standards. The code of conduct is intended to maintain APIP's behavior in carrying out its duties.

This study's results support the regulation of the State Minister for State Apparatus Empowerment Number: PER/04/M.PAN/03/2008 concerning the code of conduct for government internal control officials with the aim and purpose of providing behavioral guidelines for auditors in carrying out their profession and for APIP auditors in evaluating APIP auditor behavior.

The results are in line with previous findings [11], [33] that auditors who comply with the code of ethics can increase auditor professionalism. The higher the professionalism of auditors will be able to consider the level of materiality, the better. If the auditor is increasingly able to assess materiality, it indicates that the auditor's performance is getting higher.

## **CONCLUSIONS AND SUGGESTIONS**

### **Conclusion**

In this study, four hypotheses were tested with testing done by looking at path analysis's value from the path coefficients and t-values. Based on the results of the test and discussion presented, several conclusions can be drawn: there is an influence of responsibility, independence, the effect of expertise, and compliance with the code of ethics on the performance of the regional inspectorate auditor.

## Limitations

The limitation is that the criteria in this study are that only auditors are assigned a minimum of one year of work in the supervision task. Understandability of the conditions and procedures for the local government's work supervision is not enough to rely on employment length but more frequency to the Auditor Inspectorate directly involved in stewardship. Sufficient understanding of the condition and the working procedure of the local government's supervision is not enough to rely on the length of employment but over to the Auditor Inspectorate's frequency directly involved in the stewardship of a then in subsequent. They are directly involved at least once in supervisory tasks.

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