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## **THE EFFECT OF LEADERSHIP, COMPETENCE, INDEPENDENCE AND ORGANIZATIONAL COMMITMENT ON AUDIT QUALITY**

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### **ABSTRACT**

Problems regarding the low quality of audits are in the public spotlight this is due to indications of misuse of state and local government budgets, findings by BPK RI that were not found by internal auditors and findings that could not be followed up as well as findings that were repeated from year to year. This study aims to examine and analyze the Effect of Leadership Competence, Independence and Organizational Commitment on Audit Quality at the Regency Inspectorate in West Sulawesi Province. The research model used in this study is regression analysis, which is to analyze the magnitude of the influence, either partially or double the independent variables of leadership, competence, independence and organizational commitment on the dependent variable of audit quality. The sampling technique determines the population, namely looking for accurate data on population units, choosing a representative sample, determining an adequate number of samples.

This study uses a quantitative approach with a total population of observations with a cross section of 143 respondents . The data of this study were obtained through 162 questionnaires, which returned and deserved to be analyzed as many as 143 questionnaires which included the Functional Position of Auditor (JFA) or the Functional Position of Supervision of the Implementation of Government Affairs in the Region (JFPUPD) and/or other examiners and the State Civil Apparatus (ASN) in the Organization Regional Apparatus (OPD) related to the

Audit Result Report. The data of this study were analyzed using a computer-assisted program Statistical Product and Service Solutions. (SPSS) IBM 26. While testing the independent and dependent variables together, it is known that the value of the coefficient of determination or adjusted R Square is 0.833 and is stated . 83.3% ie 83.3% is in the strong category and the remaining 16.7% is influenced by other factors not examined at the Regency Inspectorate in West Sulawesi Province.

**Keywords:** leadership, competence, independence, organizational commitment, audit quality.

## INTRODUCTION

The main duties and functions of supervising. APIP consists of the Inspectorate General of the Ministry, Internal Supervisory Unit (SPI) within State institutions and BUMN/BUMD, Provincial Inspectorate, Regency/City Inspectorate, and the Financial and Development Supervisory Agency (BPKP) which are part of the Government Internal Control System (SPIP). . APIP at the Regency level is the Regency Inspectorate which is a regional apparatus.

As an effort of the District Government in the Province of West Sulawesi in building commitments in the context of accelerating the development of their respective regions, it can be seen from the vision and mission outlined. The achievement of the vision and mission can be seen, one of which can be seen from the summary data of the results of the examination in the first semester of 2019 BPK-RI assesses that the regional financial accountability of West Sulawesi Province has not shown an increase in good financial management for five years from 2015-2019 seen from the percentage of Regional Government Financial Reports in West Sulawesi which received Unqualified and Unqualified Opinions with Exceptions as follows:

Table 1  
Achievement of LKPD Local Governments in West Sulawesi

No.	Name of Province/Regency	Age 2015	Age 2016	Age 2017	Age 2018	Age 2019
1	Prov. Sulbar	WTP	WTP	WTP	WTP	WTP
2	Kab. Majene	WTP	WDP	WTP	WTP	WTP
3	Kab. Mamasa	WTP	WTP	WTP	WTP	WTP
4	Kab. Mamuju	WTP	WTP	WTP	WTP	WTP
5	Kab. Pasangkayu	WTP	WTP	WTP	WTP	WTP
6	Kab. Polman	WDP	WTP	WTP	WTP	WTP
7	Kab. Mamuju Tengah	WTP	WTP	WTP	WTP	WTP

Source: Source: BPK (2019).

If seen from the table above, the unqualified earnings (WTP) also cannot guarantee that the provincial and district governments are free from acts of corruption. Even though it has obtained a WTP, as evidence that there is no guarantee of obtaining an unqualified opinion (WTP) because cases of corruption are still being found.

Regarding the unqualified gain, which is a very significant achievement in financial management, however, there are still cases of corruption in the regions, so the question arises that corruption cases occur due to leadership, competence and organizational commitment factors. on audit quality, especially in auditing financial statements.

Another phenomenon of the weak audit quality that occurs in the implementation of internal audits by

the Regency Inspectorate in West Sulawesi Province for the 2018-2020 APBD is:

- 1) The results of audit findings cannot be discussed optimally by each auditor so that the results of the audit report do not optimally explain specific problems to be followed up by the OPD. This is evident in the district government's asset reporting. always in the spotlight by BPK,
- 2) The Inspectorate Auditor in his examination does not pay attention to reports on the results of previous years, whether made by the Inspectorate itself or by the BPK so that the situation is at the bottom in the reporting of the next fiscal year.
- 3) The results of the Inspectorate auditor's examination report given to the Regent cannot be followed up properly by each budget user in the SKPD. This situation causes errors to always be at the bottom of the following year's financial reporting.

Another challenge faced by internal auditors (APIP), especially the Regional Inspectorate, is the view of the majority of the public (public) who still underestimate their performance because it is considered a leadership problem that has not provided a pattern of relationships between auditors / APIP so that it has an impact on low audit quality. according to Fieldler (1967). Said: "Leadership is basically a pattern of relationships between individuals who use their authority and influence over groups of people to work together to achieve goals".

The above phenomenon is one of the bases for researchers to raise the dependent variable of audit quality as well as leadership, competence, independence, and organizational commitment as independent who are lacking and only looking for faults. This view is unfortunate because the role of government internal audit has a strategic role in bringing the interests of institutions or agencies or work units to work well.

One of the efforts made in improving the quality of supervision through increasing APIP competence is carried out by the district government in the West Sulawesi government area by increasing the education and training budget, especially auditors (JFA and JF2UPD) at the Provincial Inspectorate Office. Generally, audit quality problems are caused by leadership factors, APIP competence, APIP independence, and organizational commitment

Efforts to improve APIP competence are carried out by the local government in West Sulawesi Province by increasing the education and training budget, especially auditors (JFA and JF2UPD) at the Regency Inspectorate Office in the Province, supported by 2019. This is supported by the regulation of the Minister of Home Affairs of the Republic of Indonesia Number 64 2020 concerning Guidelines for the Preparation of Regional Revenue and Expenditure Budgets for the 2021 Fiscal Year which encourages the Inspectorate's budget to reach 1 (one) percent of the APBD budget. Furthermore, the problem of independence is that the auditor's independence is still low when carrying out its duties and functions, which is due to the fact that the auditor is not free from intervention from interested parties on the implementation of the audit. Another opinion on audit quality was put forward by De Angelo (1981), stating that:

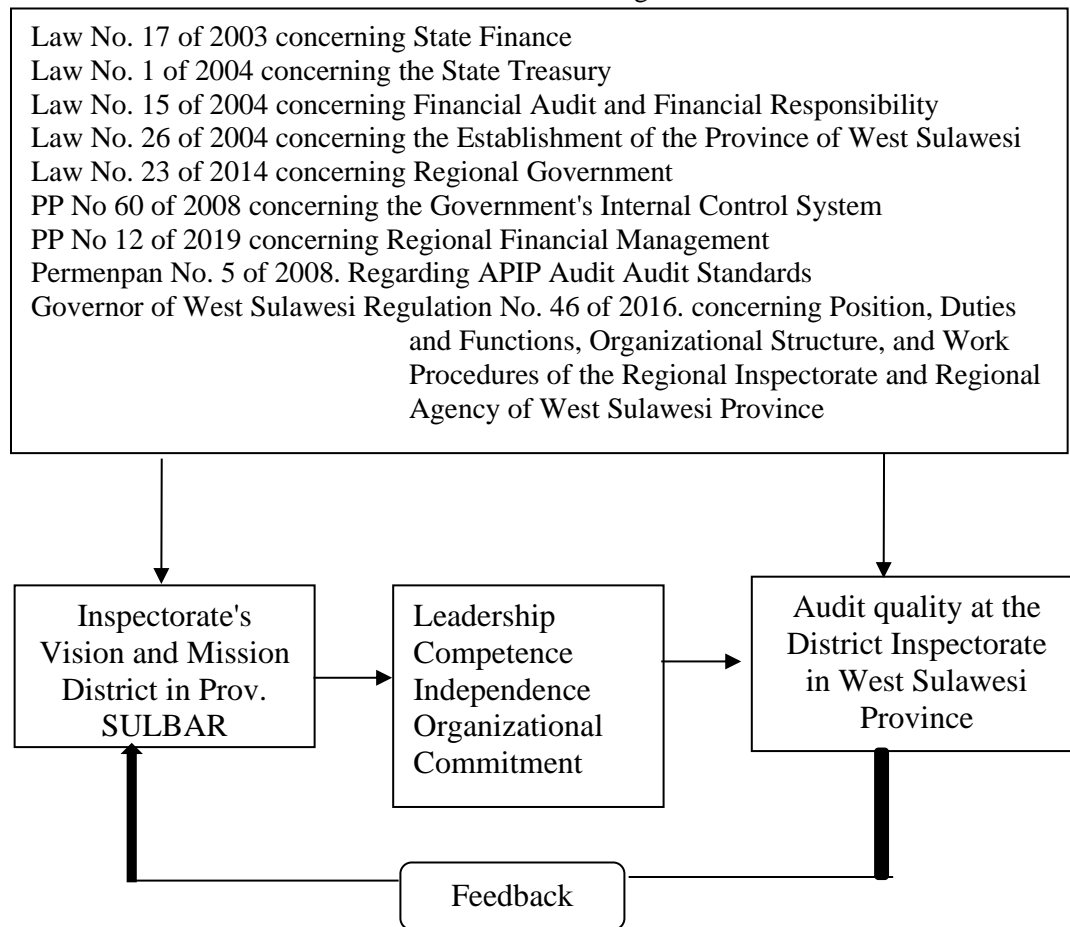
“Defining audit quality as the probability that the auditor will find and report violations in the accounting system with the auditor's knowledge and expertise. Meanwhile, reporting of violations depends on the auditor's encouragement to disclose the violation. This impetus will depend on the independence of the auditor.”

The low commitment of the Auditor is suspected to be due to the needs and unfavorable organizational climate. If the auditor feels that his needs and expectations are being met, he will of course maintain his membership, identify, and devote himself fully to the goals and objectives of the organization, so that the auditor's commitment to the organization will be created automatically. With this commitment, the Auditor will be able to work whole-heartedly, be actively involved and develop innovative power, and creativity in the activities of the company's organization and in turn will create

a high performance of the Auditor, so that in the end, audit quality will be achieved. According to Robert Kreitner, (2011), that: "organizational commitment is a reflection of where an employee recognizes the organization and is committed to its goals".

The purpose of this study was to analyze: The magnitude of the influence either partially or jointly between the variables of leadership, competence, independence, organizational commitment to audit quality at the Regency Inspectorate in West Sulawesi Province.

Image 1  
Research Thought



## METHOD

The relationship between several variables in the picture is as follows:

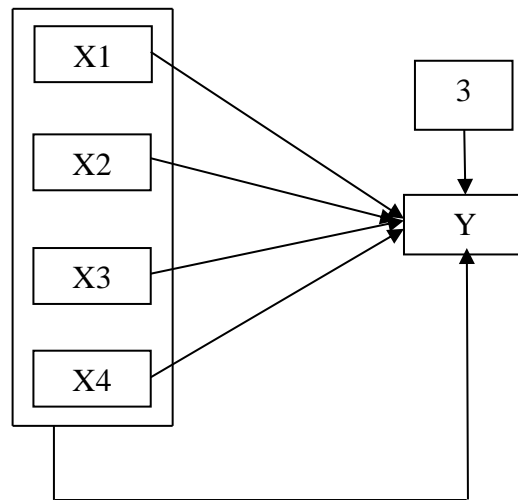


Figure : 2. The relationship between the independent and dependent variables

The independent variables (independent) are Leadership (X1), competence (X2) independence (X3) and organizational commitment (X4) while the dependent variable is audit quality (Y). object of research in district government agencies in the province of West Sulawesi. the time of the study was carried out for 3 months, starting from December 2021 to February 2022. The population in this study was the State Civil Apparatus contained in each district in West Sulawesi Province. The total population of 2021 consists of 344 people in Pasangkayu Regency ASN, 154 Central Mamuju Regency ASN, 378 Mamuju Regency ASN, 433 Majene Regency ASN, 376 Polman Regency ASN, Mamasa Regency ASN 336 people total population 2021 ASN people.

The sampling technique used is purposive sampling with consideration of competent officers in the field of auditing examinations and ASN who are in direct contact with the audit results. The selected sample criteria are: (1) Auditors who have a certificate or have passed the JFA certification exam, totaling 38 people and the Functional Position of Supervision for the Implementation of Government Affairs in the Regions (JFP2UPD), as many as 33 people and ASN other than JFA and JFP2UPD auditors as many as 72 people related to financial management in OPD outside the Inspectorate of each Regency in West Sulawesi Province with a minimum of two years experience in carrying out financial management in order to better understand the work process in the audit (audit). So the total sample is 143 ASN. The following table 2 details the population and sample.

NO	INSTANSI	RESPONDEN			POPULASI	SAMPEL
		JFA	JP2UPD	ASN LAINNYA		
1	Kabupaten Pasangkayu	3	3	18	344	24
2	Kabupaten Mamuju Tengah	3	2	6	154	11
3	Kabupaten Mamuju	8	7	12	378	27
4	Kabupaten Majene	10	9	12	433	31
5	Kabupaten POLMAN	8	7	12	376	27
6	Kabupaten Mamasa	6	5	12	336	23
7	TOTAL	38	33	72	2021	143

Table 2. Details of Population and Research Sample

## DISCUSSION

Based on the results of the regression calculation, the competency regression coefficient ( $b_1X_1$ ) = 0.391 in this study can be interpreted that the leadership variable ( $X_1$ ) has a positive effect on audit quality ( $Y$ ). This shows that if the leadership variable increases by one unit, while the variables of organizational commitment, competence and independence are considered constant, it will cause an increase in audit quality by 0.391.

In addition, leadership has a direct effect, obtained correlations of 0.807, and significant 0.000. Because  $Sig < 0.05$ , and the correlation is positive, it indicates that there is a significant and positive influence between Leadership ( $X_1$ ) on Audit Quality ( $Y$ ). The higher the leadership ( $X_1$ ), the higher the audit quality ( $Y$ ). Thus this research is supported by (Siagian: 2002:138). improving audit quality, especially the Regional Inspectorate, is strongly influenced by the quality and quality of a leader

This research is supported by research by Azizah Faizatun Munawaroh (2019). In Sinjai Regency Leadership Style Implementation Results in Organizational Success Implementing a leadership style as a determinant of direction, in the sense of the word leaders are required to direct their followers towards achieving organizational goals.

Based on the results of the leadership variable test ( $X_1$ ), a significant level of competence was obtained at 0.000 which was smaller than 0.05, thus the influence of leadership on audit quality was significant. Hypothesis 1 (one) is proven

### **The Effect of Competence on Audit Quality.**

Based on the results of the regression calculation, the competency regression coefficient ( $b_{X3}$ ) = 0.100 means that the independent variable (X3) has a positive effect on audit quality (Y). In addition, the Competence Variable has the effect of obtaining correlations of 0.707, and Significant 0.000. Because  $Sig < 0.05$ , and positive correlations indicate that there is a significant and positive influence between Competence (X2) on Audit Quality (Y). The higher the Competence (X2), the higher the audit quality (Y).

The results of this study are also supported by Mardiasmo According to Mardiasmo (2005:207), that in order to produce an effective audit report, the auditor needs to have the following skills: 1) technical expertise, 2) managerial skills, 3) interpersonal skills. following audit standards in all audit work that is considered material, the auditor must continuously improve the technical capabilities and audit methodology (BPKP, 2008:39).

Based on the results of the competency variable test (X2), a significant competency level of 0.000 is obtained which is smaller than 0.05, thus the influence of competence on audit quality is significant. Hypothesis 2 (Two) is proven.

## **DISCUSSION OF RESEARCH RESULTS**

### **Influence on Audit Quality.**

Based on the calculation of the regression coefficient of competence regression of ( $b_{X1}$ ) = 0.391 in this study, it can be interpreted that leadership (X1) has a positive effect on audit quality (Y). This shows that if the leadership variable increases by one unit, while the variables of organizational commitment, competence and independence are considered constant, it will lead to an increase in audit quality of 0.391.

In addition, leadership has a direct effect, the correlation is 0.807, and significant is 0.000. Because  $Sig < 0.05$ , and the correlation is positive that there is a significant and positive influence between Leadership (X1) on Audit Quality (Y). The higher the leadership (X1), the higher the audit quality (Y). Thus this research is supported by (Siagian: 2002: 138). improving audit quality, especially the Regional Inspectorate, is strongly influenced by the quality of a leader

This research is supported by research by Azizah Faizatun Munawaroh (2019). In Sinjai Regency Leadership Style Implementation Results in Organizations Implementing a leadership style as a determinant of direction, in the sense of the word leader who is ordered to direct his followers towards organizational goals.

Based on the leadership variable test (X1), there was a significant increase of 0.000 which was smaller than 0.05, with the effect of increasing the audit quality being significant. Hypothesis 1 (one) is proven.

**The Effect of Competence on Audit Quality.**

Based on the regression calculation, the competency regression coefficient ( $b_{3X3}$ ) = 0.100 means that the independent variable (X3) has a positive effect on audit quality (Y). In addition, the Competence Variable has the effect of obtaining a correlation of 0.707, and a significant 0.000. Because  $Sig < 0.05$ , as well as a positive correlation, that there is a significant and positive influence between Competence (X2) on Audit (Y). The higher the competency (X2), the higher the audit quality (Y).

The results of this study are also supported by Mardiasmo According to Mardiasmo (2005:207), that to produce an effective audit report the auditor needs to have the following skills: 1) technical expertise, 2) managerial expertise, 3) interpersonal skills. auditing standards in all audit work that is considered material, the auditor must continuously improve the technical ability and audit methodology (BPKP, 2008:39).

Based on the competency variable test (X2), a significant level of 0.000 is obtained which is smaller than 0.05, thus the effect on audit quality is significant. Hypothesis 2 (Two) is proven.

**The Influence of Independence on Audit Quality.**

Based on the regression calculation, the independence regression coefficient ( $b_{3X3}$ ) = 0.233 means that the independent variable (X3) has a positive effect on audit quality (Y). which shows a positive influence between time independence on audit quality. In addition, the correlation is 0.753, and significant is 0.000. Because  $sig < 0.05$  indicates a positive influence between independence (X3) on audit quality (Y). The higher the independence (X3), the higher the audit quality (Y). Thus, the independence of the inspectorate includes the probability, conditional, to report violations found to increase public trust.

The results of the study are in line with the opinion of Munawir (1999:71) that: the dimensions of independence are "Independent in auditing, Independent in verification, Independent in reporting".

The results of this study are in accordance with the results of research conducted by Ni Putu Lorensky Oktadelina1 (2021). The Effect of Independence as a Moderating Variable. The results of research on professionalism, independence have a positive effect on audit quality.

From the results of the research above, it can be interpreted that independence also means the existence of honesty in the auditor in considering the facts and the existence of impartial objective considerations in the auditor in formulating and expressing his opinion.

Based on the results of the independence variable test (X3), a significant level of competence was obtained at 0.000 which was smaller than 0.05, thus the effect of competence on audit quality was significant. Hypothesis 3 (three) is proven.



### **The Effect of Organizational Commitment on Audit Quality.**

Based on the regression calculation in table 4.18, the commitment regression coefficient ( $b_4X_4$ ) = 0.317 means that the commitment variable ( $X_1$ ) has a positive effect on audit quality ( $Y$ ). This shows that if the organizational commitment variable increases by one unit, while the competence, independence and leadership variables are considered, it will cause an increase in audit quality by 0.317.

Thus, organizational commitment which is a person's attitude or behavior in the form of an organization and loyalty to the vision, mission, and goals of the organization. So that inspectorate employees are said to have a high commitment to the organization, including being trustworthy and having a strong acceptance of the organization's values and values, a strong willingness to work for the organization and a strong desire to remain a member of the organization.

This research is in line with Allen and Meyer (2008:158) that: "Organizational commitment in three dimensions, namely:

1. Affective commitment (affective commitment), defined as a level depending on an individual psychologically on the organization which is based on commitment, commitment and organizational goals. Thus, an individual's commitment is related to the emotional or individual relationship with the organization.
2. Continuance commitment, which is a condition where employees feel the need to stay, where they think that leaving the organization will be very detrimental to them. In other words, individuals with high commitment will stay in the organization because they need it.
3. Normative commitment (normative commitment), characterized by the belief of employees that he is obliged to stay or stay in a particular organization because of a personal loyalty. In other words, other employees with high normative commitment will stay in the organization because they feel they have to do it.

This research is supported by research conducted by Andi Mansahid Priogandi (2021) The Effect of Competence, Organizational Commitment and Independence on Auditor Performance at the West Sulawesi Provincial Inspectorate The results of competency tests, organizational commitment, and independence have a simultaneous or joint effect on auditor performance. at the Office of the Inspectorate of West Sulawesi Province.

In contrast to the results of research by Bambang Purnomosidhi (2013) The Effect of Organizational Culture, Organizational Commitment, Leadership Style and Competence on Regional Government Performance. The results of this analysis provide a value that organizational commitment has a negative effect on the performance of the Bangkalan Regency Government, which means that the higher the organizational commitment will reduce the Bangkalan Regency Government's performance.

According to the research, an organizational commitment based on trust, employees on values, sincerity of employees in realizing goals and loyalty to remain from.

The magnitude of the influence of organizational commitment on audit quality at the Regency Inspectorate in West Sulawesi Province with a significance of  $0.000 < 0.05$  with a key that can have a positive and strong effect on audit quality. Hypothesis 4 (four) is proven. The Effect of Simultaneous Leadership (X1), Competence (X2), Independence (X3), and Organizational Commitment (X4), on Audit Quality (Y).

Summary of SPSS model output table is known based on the value of the coefficient of determination or R Square is 0.833. R Square value of 0.833 is equal to 83.3% this number means that simultaneously (Together) Leadership, Commitment, Independence and Organizational Commitment affect the audit quality variable while the rest ( $100\% - 83.3\% = 16.7\%$ ) is influenced by other variables outside regression equations or variables that are not examined.

This research is supported by the opinion of Muhadjir (2004: 148), according to Muhajir that: "To be able to produce good leadership, predictive thinking (far ahead) is needed for possible changes that will occur. In the context of good governance, it is very necessary to take the lead of a leader".

### **The theories that support this research are:**

Ruky (2003:106) that: "Competence is the overall knowledge, skills, behaviors, and attitudes displayed by people who are successful/successful in doing tasks with optimal work performance". According to Meyer (2007:218), says that: "Commitment is defined as a psychological construct that is characteristic of the organization's relationship with activities and has activities to support activities in the organization".

This is in line with the research of Andi Mansahid Priogandi (2021) which examines three variables contained in the current study, namely the Effect of Competence, Organizational Commitment and Independence on Auditors at the Inspectorate of West Sulawesi Province. Simultaneous test results can be guaranteed that competence, organizational commitment, and independence have a simultaneous or joint influence on the performance of auditors at the Inspectorate Office of West Sulawesi Province.

Thus, the four variables can be used as the basis for creating quality inspection reports. If this is improved by the leaders of the Inspectorate, it is hoped that the community and the findings that cannot be followed up and the findings of external supervision that are not found by the Internal Supervisory Apparatus (APIP) will improve the quality of the APIP inspection results.

The magnitude of the influence of leadership, competence, independence and organizational commitment together on audit quality at the Regency Inspectorate in West Sulawesi Province is very significant, 0.000 is in the strong category while 16.7% is influenced by other factors not examined. Hypothesis 5 (five) is proven.

## CONCLUSION

This study aims to determine the effect of competence, independence, and organizational commitment on audit quality, in this case government officials working at district inspectorates in West Sulawesi Province. Based on the hypothesis, all variables are positive and significant on audit quality. Likewise if tested together (simultaneously)

## SUGGESTION

Based on the conclusions of the study, several suggestions are recommended for further research related to efforts to improve the quality of the Inspectorate's audit, namely:

1. It is recommended to the Government Internal Supervisory Apparatus to be able to further improve leadership abilities, competencies, and organizational commitment so that the quality of the audits produced can be improved.
2. The pattern of assignment of the Inspectorate apparatus in conducting audits should be carried out by auditors who are experienced and deemed to have adequate knowledge.
3. For internal auditors within the scope of the Government Internal Supervisory Apparatus in the regions, especially the Regional Inspectorate, to pay attention to indicators forming leadership, competence, independence, organizational commitment and also audit quality that has been empirically proven to have an effect on improving audit quality.
4. Further researchers should avoid taking data when the respondents are busy carrying out their duties, so that the interview process to support the questionnaire data can be carried out. In addition, the possibility of random answers can be avoided.
5. Specifically for the competency variable which is also significant to audit quality but is the lowest variable based on the analysis results, serious efforts need to be made in order to strengthen the APIP Inspectorate's capacity through education and training.
6. Further research is recommended to add variables that affect auditor performance such as profession, professional skepticism where auditors can be influenced by several other factors.

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