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Enhancing Audit Quality: Key Factors and the Role of Rewards in Government Internal Audits at the Financial Audit Agency of North Sumatra

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Abstract

Numerous audit findings identified by the BPK, rather than the inspectorate—tasked with serving as an internal auditor and an early warning system—indicate that the quality of government internal audits remains inadequate. This observation suggests that the internal audit processes within government institutions have yet to achieve an optimal standard. The principal aim of this study is to analyze the influence of internal supervision, audit probity, public accountability, and auditor competence on the quality of government internal audits. Additionally, the study examines the role of rewards as a moderating variable within the context of the BPK RI North Sumatra Representative.The study utilized a saturated sampling technique to select 48 participants, and data collection was conducted via questionnaires. Statistical analysis was performed using the MRA (Multiple Linear Regression Analysis) method with SPSS version 25. The findings from partial statistical tests reveal that neither internal supervision nor audit probity significantly impacts the quality of government internal audits. Conversely, public accountability and auditor competence demonstrate a positive and significant relationship with internal audit quality.When analyzed collectively, internal supervision, audit probity, public accountability, and auditor competence collectively contribute positively to the quality of internal audits. However, rewards do not serve as a moderating factor for the relationships between internal supervision, audit probity, public accountability, and audit quality.In conclusion, this study provides critical insights into the determinants of government internal audit quality. The results underscore the vital role of public accountability and auditor competence in enhancing the effectiveness of internal audits. Nonetheless, greater efforts are required to strengthen internal supervision and audit probity to achieve overall improvements in audit quality.

Keywords: *Internal Supervision, Implementation of Probity Audit, Public Accountability, Auditor Competence, Quality of Government Internal Audit, Reward.*

Introduction

The state's financial responsibility encompasses the government's obligation to administer public finances in an orderly, lawful, effective, efficient, economical, and transparent manner, while upholding principles of justice and compliance (Law No. 15 of 2014, Article 1, Paragraph 7). Transparent and accountable management of public finances represents a pivotal aspect of good governance. However, the regulation issued by the Minister of State Apparatus Empowerment (PERMENPAN) No. 19 of 2009 on the Guidelines for Quality Control in the Audit of the Government Internal Supervisory Apparatus (APIP) highlights three additional critical elements—supervision, control, and evaluation—that are necessary to ensure good governance. Furthermore, Government Regulation No. 60 of 2008 concerning the Government Internal Control System mandates that institutional leaders, including ministers, governors, and regents/mayors, implement effective controls over government activities to achieve transparent and accountable financial management.

Public demand for transparency and accountability in financial management is closely linked to the realization of good governance and clean government practices. High-quality audits are essential to this goal, as evidenced by several studies (Boolaky & Quick, 2016; Ikhsan, 2022; Fakhfakh & Jarboui, 2021). The independence of auditors is a key determinant of audit quality. According to Arens et al. (2014), public confidence in the value of auditing is heavily influenced by perceptions of auditor independence. Moreover, auditors' attitudes play a significant role in producing high-quality audits that reflect sound financial

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management practices (Soliman, 2020; Dashtbayaz & Mohammadi, 2016). The presence of competent auditors is critical, as poor-quality auditors may overlook errors or fraud during the auditing process. In cases of material misstatements or fraud, auditors have an obligation to report these findings, as noted by Shazly et al. (2022).

Research by Al-Qatamin & Salleh (2020) emphasizes the strong positive relationship between audit quality and stakeholder confidence. Audit quality is perceived as a fundamental factor affecting the credibility of financial information, necessitating auditors' ability to deliver high-quality audit services to enhance the reliability and relevance of financial data. Preferences regarding audit quality often reflect the management's communication with the public, where professionalism serves as the cornerstone of effective auditing. High-quality audits yield reliable financial statements, which are indispensable for decision-making processes. Zawitri (2009) underscores the critical role of quality public-sector audits in ensuring effective financial management. Conversely, low-quality audits in the public sector can lead to irregularities in budget utilization by government institutions.

The Government Internal Supervisory Apparatus (APIP), or the Inspectorate, is tasked with overseeing internal audits within government institutions. Government Regulation No. 41 of 2007 on Regional Apparatus Organizations (OPD) identifies the Inspectorate as the supervisory body responsible for overseeing regional and provincial government functions. However, the quality of internal audits conducted by the Inspectorate is often considered suboptimal, as evidenced by audit findings from the Supreme Audit Board (BPK) that reveal issues not detected by the Inspectorate. Table 1 (attached) illustrates the recurring problems in internal audits conducted by the Inspectorate. Stakeholders frequently use the opinions of the BPK as benchmarks to evaluate the reliability of financial reports. Mardiasmo (2005) identifies several weaknesses in government audit practices, such as the absence of adequate performance indicators to evaluate the efficiency of central and regional governments. This challenge is common in public-sector organizations, where outputs, primarily in the form of public services, are difficult to quantify.

Among APIP entities, the Financial and Development Supervisory Agency (BPKP) is responsible for ensuring adherence to ethical codes and audit standards within APIP. Despite the presence of these guidelines, fraudulent practices—such as corruption and budget misappropriation—remain pervasive. These issues reflect the lack of commitment among internal auditors to adhere to ethical standards and audit guidelines, thereby compromising audit quality. To address this, the Indonesian Government, through AAIPI (2013), has recommended the establishment of minimum quality standards for internal audit activities, which should be adhered to by auditors and APIP leaders.

The prevalence of fraudulent practices in internal audits has contributed to a decline in the quality of financial reports, revealing deficiencies in the oversight functions performed by the Inspectorate. These weaknesses stem from ineffective internal supervision and control mechanisms within government administration. Strengthening oversight functions is essential to achieving organizational goals, preventing abuses of authority, reducing inefficiencies, and mitigating budgetary leakages (Sukriah et al., 2009). APIP's examination role involves gathering evidence and analyzing information to provide auditors with the necessary resources for audit implementation, as well as aligning operational outcomes with established standards and criteria to develop actionable recommendations. By improving the supervisory function, internal audit quality can be enhanced, leading to more effective financial management and reducing the likelihood of irregularities.

Internal auditing is an independent function designed to build trust and provide recommendations to optimize organizational operations (Ikhsan et al., 2017). To achieve this purpose, high-quality audits are essential. Research by Sinollah (2018), Jatmiko (2020), and Afrianti & Rahmiati (2021) supports the notion that enhanced internal supervision leads to improved quality in financial reporting within government institutions.

Probity audits, as defined by Usman (2017), ensure compliance with legal standards in the procurement of goods and services, emphasizing integrity, honesty, and adherence to regulations. These audits play a pivotal role in enhancing accountability in public-sector fund utilization and mitigating risks associated with

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procurement fraud (Dwipayani et al., 2017). However, research by Wicaksono & Budiwitjaksono (2021) reveals the absence of specific policies governing probity audits within certain regional governments, thereby limiting their effectiveness in preventing fraud.

The quality of internal audits is influenced by various factors, including accountability, competence, and incentives. Accountability encompasses the obligation to account for the success or failure of organizational objectives, fostering public trust by bridging the gap between citizens and the government (Mahayani, 2017). Research by Puspitasari et al. (2017) and Laksita & Sukirno (2019) highlights the positive relationship between accountability and audit quality. Conversely, findings by Rahayu & Armereo (2019) indicate no significant impact of accountability on audit quality.

Auditor competence, encompassing knowledge, skills, and experience, is another critical determinant of audit quality. Ashton (1991) emphasizes that expertise, combined with professional judgment, is necessary for effective auditing. However, research findings on the impact of competence vary, with some studies suggesting a positive influence (Kartika & Pramuka, 2019; Heriansyah et al., 2016), while others report no significant effect (Widiya & Syofyan, 2020).

Lastly, rewards have been proposed as a motivational factor to enhance auditors' performance. Vidyantari & Suputra (2018) argue that incentives can encourage auditors to fulfill their roles effectively, thereby contributing to higher-quality audits.

Literature Review

Internal Supervision Affects the Quality of Government Internal Audit

Montho (2021) emphasizes that internal government supervision is essential to prevent irregularities and the misuse of state assets. The establishment of a Government Internal Supervision Apparatus (APIP) is crucial to ensuring efficient and effective oversight. This requires the presence of skilled APIP personnel capable of mitigating actions that may result in financial losses for the government. Internal government supervision plays a pivotal role in the management of public institutions, ensuring that their functions are carried out efficiently and effectively in compliance with established policies, plans, and regulations. Furthermore, it supports the realization of an efficient, effective, accountable, transparent, and corruption-free government (Sukesi, 2019).

Research by Sinollah (2018) and Jatmiko (2020) highlights that internal supervision positively influences employee productivity, leading to higher-quality outcomes. Optimal internal supervision is also associated with improvements in the quality of government financial reporting. Similarly, findings by Afrianti and Rahmiati (2021) reveal that increased focus on internal supervision, particularly internal audits, enhances the quality of government financial statements. The quality of financial reporting and audit processes are closely interconnected, forming a "supply chain" that strengthens the accountability of state financial management. Thus, the higher the quality of internal audit results, the better the quality of financial reporting (Djanegara et al., 2017).

H_1 = Internal Supervision affects the Quality of Government Internal Audit

The Application of Probity Audit Affects the Quality of Government Internal Audit

Utama (2018) describes the procurement of government goods and services as a public service activity subject to strict monitoring and sanctions for fraudulent practices by government officials. To address these challenges, the government has implemented several measures, including the adoption of probity audits for the procurement process. These audits aim to ensure that the procurement of goods and services is conducted in accordance with the principles of integrity, accuracy, and compliance with relevant regulations, thereby preventing irregularities and enhancing accountability in the use of public sector funds. Additionally, probity audits strengthen the role and function of the Government Internal Supervision Apparatus (APIP) as an Early Warning System by enabling the prevention, deterrence, and detection of

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irregularities during the procurement process. Such audits also contribute to improved state financial accountability through transparent, effective, efficient, and accountable financial management. Probity audits are primarily conducted on strategic work packages that affect broad public interests or involve political considerations. Common techniques used in probity audits include physical reviews, observations, discussions, and interviews, while also accommodating other applicable audit methods (BPKP, 2012).

Adhering to the principles of probity in procurement processes yields significant benefits, such as mitigating conflicts and disputes, preventing corrupt practices, providing objective and independent assurance regarding the integrity (probity) of the procurement process, and reducing the likelihood of litigation or legal challenges (BPKP, 2012). Research by Dwipayani et al. (2017) confirms that probity audits effectively mitigate fraud risks in procurement activities. High-quality audits are characterized by their ability to identify irregularities within organizations, with better audit quality directly correlating to improved financial reporting and accountability in the use of public sector funds. Conversely, findings by Wicaksono and Budiwitjaksono (2021) indicate that the Mojokerto City Inspectorate lacks specific policies governing the implementation of probity audits during the procurement of goods and services. Currently, the implementation relies solely on the probity audit guidelines issued by the BPKP, which limits its effectiveness in reducing fraud within the procurement process.

H_2 = The application of Probity Audit affects the Quality of Government Internal Audit

Public Accountability Affects the Quality of Government Internal Audits

Mardiasmo (2009) defines public accountability as the obligation of an agent (trustee) to provide an account, report, and disclose all activities under their responsibility to the principal (mandate party), who holds the authority and right to demand such accountability. Wardhani and Astika (2018) underscore the importance of accountability in influencing audit quality, emphasizing that auditors must carefully evaluate and ensure the reliability of their results to uphold accountability to their mandate.

In addition, Laksita and Sukirno (2019) highlight that public accountants must consistently integrate moral and professional considerations into their practices. Both central and local governments, acting as information providers, are tasked with meeting public rights, including the right to access, receive, and provide feedback on information. The studies conducted by Laksita and Sukirno (2019), S & R (2020), Puspitasari et al. (2017), and Vidyantari and Suputra (2018) collectively demonstrate a significant positive relationship between accountability and audit quality, indicating that higher levels of auditor accountability lead to better-quality audits. However, Suspayati et al. (2018) offer a contrasting perspective, suggesting that accountability does not influence audit quality.

H_3 = Public Accountability affects the Quality of Government Internal Audit

Auditor Competence Affects the Quality of Government Internal Audit

Pratomo (2016) emphasizes that the success of an organization in achieving its objectives is heavily reliant on the quality of its human resources. One key indicator of human resource quality is employee competence, specifically their ability to complete tasks efficiently and accurately while minimizing errors. Auditor competence, as a specialized professional skill, is defined by Ulum (2012) as the capability to integrate theoretical knowledge and practical application within the auditing profession. According to Ridwan and Ibrahim (2015), government internal auditors must demonstrate proficiency in their field, encompassing knowledge, skills, and professional attitudes, to ensure the delivery of high-quality audits that provide substantial value to the organization or institution.

This aligns with the Regulation of the State Minister for the Empowerment of State Apparatus Number: PER/05/M.PAN/03/2008, which underscores the importance of auditors continually enhancing their technical, managerial, and conceptual skills. Such competencies can be developed through formal education, such as academic programs at higher education institutions, or informal avenues, including training, continuing education, seminars, and workshops. The refinement of auditors' skills not only

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enhances audit quality but also strengthens their expertise in evaluating performance metrics and work guidelines utilized during audits.

Empirical evidence supporting these assertions is provided by studies conducted by Pratomo (2016), Kartika and Pramuka (2019), and Tjahjono and Adawiyah (2019), which conclude that auditor competence has a positive impact on internal audit quality. However, contrasting findings by Widiya and Syofyan (2020) and Thalia and Sumadi (2021) suggest that competence does not significantly influence internal audit quality.

H_4 = Auditor Competence affects the Quality of Government Internal Audit

Internal Supervision, Implementation of Probity Audit, Public Accountability, Auditor Competence Affects the Quality of Government Internal Audit

Yaumi (2021) posits that supervision fundamentally involves assessing whether activities or developments align with predetermined plans. Internal supervision, or internal auditing, is carried out to enhance and support the effectiveness of the internal control system concerning the roles and functions of government agencies, financial accountability, and the implementation of SPIP (Government Internal Control System). A probity audit serves as a tool for independent evaluation, ensuring that the procurement of goods and services adheres consistently to principles of integrity, accuracy, and compliance with applicable laws, thereby enhancing accountability in managing public sector funds (Dwipayani et al., 2017).

The quality of internal audits is influenced not only by the presence of internal supervision and probity audits but also by the accountability and competence of auditors. Vidyantari and Suputra (2018) define accountability as a psychological drive compelling individuals to take responsibility for their actions in relation to their surroundings. Central and local governments, as key providers of information, play an essential role in fulfilling public rights, including the rights to access, obtain, and express information. Accountability is a critical factor impacting audit quality, reflecting the auditor's ability to conduct audits accurately and punctually. Auditors must ensure their work has undergone rigorous review by supervisors and can be defended and justified to stakeholders.

Competence, on the other hand, comprises the knowledge, skills, experience, and other attributes necessary for auditors to effectively discharge their responsibilities. According to Widiya and Syofyan (2020), competent auditors are better equipped to achieve high-quality audits and demonstrate expertise in evaluating the standards and guidelines used during the auditing process.

Consequently, the application of probity audits, alongside the accountability and competence of auditors, is expected to strengthen internal supervision and result in high-quality financial statement audits. Financial statements are vital sources of information for stakeholders, fulfilling the critical need for accurate and reliable financial reporting.

H_5 = Internal Supervision, Implementation of Probity Audit, Public Accountability, Auditor Competence have a significant effect on the Quality of Government Internal Audit

Internal Supervision and Rewards Affect the Quality of Government Internal Audit

Jatmiko (2020) describes internal supervision as a proactive measure aimed at implementing corrective actions in response to deviations from established plans. Supervision fundamentally serves to prevent deviations, inefficiencies, fraud, obstacles, errors, failures in achieving objectives, and negligence in fulfilling organizational responsibilities at the earliest possible stage (Djiloy, 2019). Winarna and Mabruri (2015) further explain that the operational oversight of Indonesia's state financial management is conducted by government auditors, encompassing the Inspectorate General of Departments, Internal Supervision Units (SPI) within state institutions and state-owned enterprises (BUMN/BUMD), Provincial Regional Inspectorates (ITWILPROP), District/City Regional Inspectorates (ITWILKAB or ITWILKOT),

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Indonesia's National Government Internal Auditor (BPKP), and the Indonesian Audit Board (BPK), the latter being an independent external audit institution.

Among these, the regional inspectorate functions as an essential body tasked with overseeing local government operations. According to the Regulation of the Minister of Home Affairs Number 64 of 2007 concerning Technical Guidelines for the Organization and Work Procedures of Provincial and District/City Inspectorates, Article 3, the inspectorate is mandated to supervise the implementation of government functions in the regions and other duties assigned by regional leaders. By virtue of its responsibilities, the inspectorate performs a role similar to that of an internal auditor. To achieve high-quality audits, internal auditors are expected to execute their responsibilities to the fullest extent.

Susanti et al. (2020) highlight that rewards represent tokens of recognition or appreciation given to individuals as an expression of gratitude and acknowledgment for their contributions. Such rewards serve as a motivational tool, encouraging individuals to improve work performance and efficiency (Astuti et al., 2018). Zhang et al. (2020) further demonstrate that rewards or recognition provided to members within an organization can enhance collaborative interactions and elevate individual performance in the execution of their tasks. Furthermore, the level of compensation is often aligned with the complexity of the work performed, with rewards typically offered in the form of material benefits.

H_6 = Reward allegedly affects the relationship of Internal Supervision to the Quality of Government Internal Audit

The Application of Probity Audit and Reward Affects the Quality of Government Internal Audits

A probity audit refers to the auditee's openness or integrity in undergoing scrutiny, particularly during the procurement of goods or services, with the aim of ensuring efficiency and effectiveness while minimizing potential irregularities (Wicaksono & Budiwitjaksono, 2021). The implementation of probity audits is governed by the Regulation of the Head of the Financial and Development Supervisory Agency, Number PER-362/D4/2012, which outlines the Guidelines for the Probity Audit of Goods and Services Procurement by the Government Internal Supervisory Apparatus (APIP). Rewards play a crucial role in motivating individuals to enhance their performance and improve work outcomes (Astuti et al., 2018). Research by Safitri et al. (2016) indicates that intrinsic, non-monetary rewards do not significantly reinforce the relationship between the comprehension of government accounting standards (SAP) and audit quality, as internal audits in local government settings typically adhere to normative inspection tasks based on established laws, guidelines, and examination criteria set by the government.

H_7 = Reward allegedly does not affect the relationship between the implementation of Probity Audit to the Quality of Government Internal Audit

Public Accountability and Rewards Affect the Quality of Government Internal Audits

Rewards represent a form of recognition provided to employees with the objective of motivating them to perform commendable tasks (Sofiati, 2021). Research by Vidyantari & Suputra (2018) demonstrates that rewards can significantly impact the relationship between accountability and audit quality. As professionals entrusted with upholding accountability and public trust, auditors are expected to exert considerable effort in their audits. The broader the scope of an auditor's responsibilities, the higher their level of accountability. In this context, rewards can act as a motivating factor, encouraging auditors to dedicate more effort to their tasks and thereby enhance the quality of their audits.

H_8 = Reward allegedly affects the relationship of Public Accountability to the Quality of Government Internal Audit.

According to Nidhomi & Hermawan (2020), rewards serve as mechanisms for enhancing employee morale by fostering a sense of satisfaction and joy, which in turn can lead to a craving for and the desire to repeatedly experience such rewards. Research by Heriansyah et al. (2016) and Hari et al. (2015) has shown that rewards play a significant role in influencing the relationship between competence and audit quality. An effective evaluation system should consider at least two dimensions: performance outcomes and competence. Audit quality can be improved when the compensation provided by the organization, in the form of rewards, aligns with the auditors' needs and expectations. However, Safitri et al. (2016) present opposing findings, suggesting that intrinsic/non-monetary rewards do not influence the connection between competence and audit quality. This is attributed to the fact that internal audits in the local government sector are typically conducted in a normative manner, guided by laws, regulations, and standardized examination criteria set by the government.

H_9 = Rewards are suspected of affecting the relationship of Competence to the Quality of Government Internal Audit.

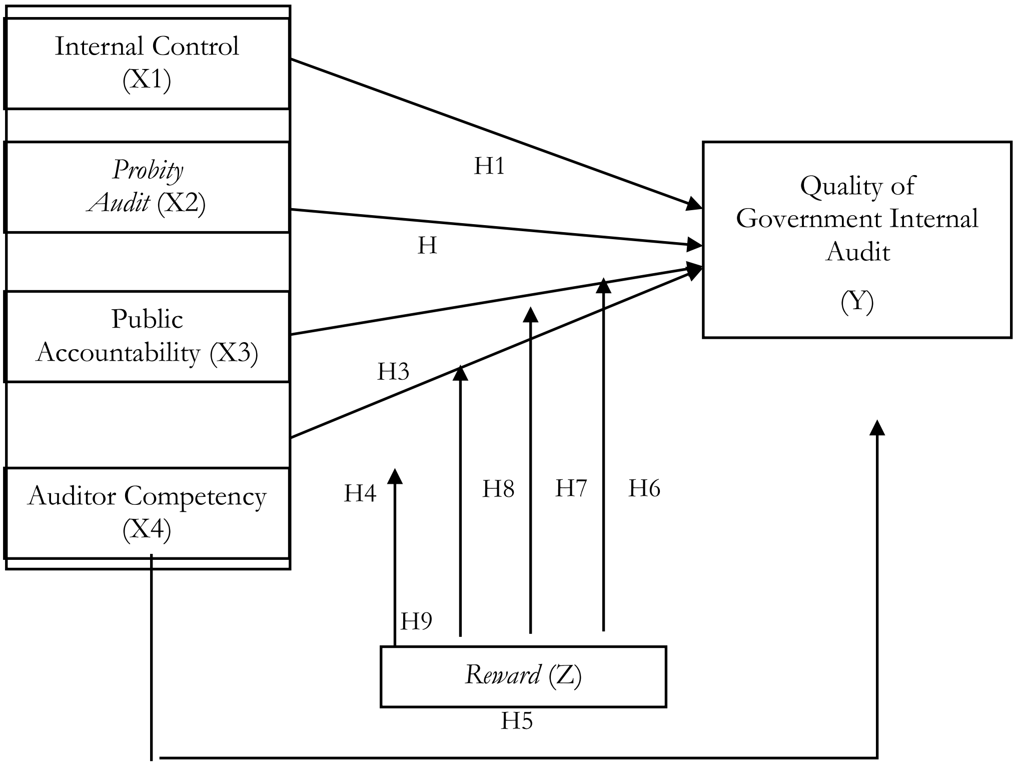

Figure 1. Research Framework

Research Methods

Population and Sample Selection

This study utilizes primary data as its source. The study population consists of the BPK Representative of the Republic of Indonesia in North Sumatra Province. The sampling technique employed in this research is Saturated Sampling. A total of 48 questionnaires were completed and returned to the researcher for analysis. Sample selection is based on the CPC's oversight in the examination field and its connection to the management, disbursement, and reporting of public sector fund audits, which presents a notable opportunity for irregularities to arise. The following section outlines the characteristics of the research respondents.

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Table 1. Respondent Profiles by Age Group

Age	Sum	Percentage
21-30	1	2,1%
31-40	19	39,6%
41-50	18	37,5%
>51	10	20,8%
Jumlah	48	100%

Source: Data Processed by Authors, 2023

The validity test results for the variables in this study showed that all question items were valid. Specifically, the internal supervision variable (X1), comprising 8 items, the application of probity (X2) with 16 items, public accountability (X3) with 9 items, auditor competence (X4) with 10 items, reward (Z) with 12 items, and the quality of government internal audits (Y) with 9 items, all yielded r-values greater than the r-table threshold of 0.284. Additionally, the significance values for all items were below 0.05, confirming that all question items were valid and suitable for subsequent analyses.

Reliability testing was conducted on the validated question items. The results showed the following reliability coefficients: internal supervision (X1) = 0.763, application of probity audit (X2) = 0.966, public accountability (X3) = 0.897, auditor competence (X4) = 0.810, reward (Z) = 0.862, and the quality of government internal audits (Y) = 0.918. All variables had Cronbach's Alpha values exceeding 0.70, indicating that the research instruments were reliable.

Based on the test results presented in Table 2, the data in this study were found to be normally distributed. The significance value was 0.200, and the Monte Carlo Sig. (2-tailed) was 0.724, which is greater than 0.05, further confirming the normal distribution of the data.

Table 2. Normality Test Results

One-Sample Kolmogorov-Smirnov Test			
			Unstandardized Residual
N			48
Normal Parameters[a,b]	Mean		.0000000
	Std. Deviation		2.60934580
Most Extreme Differences	Absolute		.097
	Positive		.095
	Negative		-.097
Test Statistic			.097
Asymp. Sig. (2-tailed)			.200[c,d]
Monte Carlo Sig. (2-tailed)	Sig.		.724[e]
	95% Confidence Interval	Lower Bound	.716
		Upper Bound	.733
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			
d. This is a lower bound of the true significance.			
e. Based on 10000 sampled tables with starting seed 1502173562.			

Source: Data Processed by Authors, 2023

To test the research hypothesis, multiple regression analysis was employed to assess both the direction and magnitude of the influence of the independent variables on the dependent variable. Additionally, a residual analysis was performed to examine the moderating effect of the reward variable on the independent variable

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(Ghozali, 2018). The primary objective of conducting the residual analysis is to evaluate the impact of model deviations, specifically addressing the lack of fit caused by the deviation of linear relationships between the independent variables. By performing a residual test, the potential for high multicollinearity among the independent variables is mitigated, a condition that might not be detected through absolute difference tests or interaction tests, which violate classical assumptions. Furthermore, residual analysis of the moderating variables provides a parameter coefficient that indicates whether the reward variable moderates the relationship between the independent and dependent variables.

Finding and Results

Based on the test results, the outcomes of the multiple linear regression analysis and the Moderated Regression Analysis (MRA) are presented in Tables 3 and 4 below.

Table 3. Results of Multiple Linear Regression Analysis

Variable	Unstandardized Coefficients		Standardized Coefficients	t	sig.
	B	Std. Error	Beta		
(Constant)	3,080	5419,000		0,394	0,398
Internal Supervision (X_1)	0,316	0,115	0,165	1909,000	0.063
Probity Audit (X_2)	0,213	0.049	0.087	-0.765	0,311
Public Accountability (X_3)	0,423	0,085	0,438	4938,000	0.000
Auditor Competence (X_4)	0.018	0.099	0.022	0,129	0,593
Rsquare :	**0,567**				
F-value :	**9,844**				
Sig. F-value :	**0.000**				

Table 3 displays the results of the regression analysis performed to assess the influence of internal supervision (X1), the implementation of audit probity (X2), public accountability (X3), and auditor competence (X4) on the quality of government internal audits (Y). The constant value (α) of 3.080 indicates that, when the independent variables are held constant, the quality of government internal audits (Y) is expected to increase by 3.080 units. The regression coefficients (β) for each independent variable are also presented in the table. Specifically, the coefficient for internal supervision (β1) is 0.316, signifying that a one-unit increase in X1 results in a 0.316 unit increase in Y, assuming other variables remain constant. Likewise, the coefficients for the application of audit probity (β2), public accountability (β3), and auditor competence (β4) are 0.307, 0.609, and 0.018, respectively, indicating that one-unit increases in X2, X3, and X4 lead to corresponding increases in Y of 0.307, 0.609, and 0.018 units, respectively, when other variables are constant.

Moreover, based on the results in Table 3, the adjusted R^2 value of 0.567, or 56.7%, suggests that the model accounts for 56.7% of the variation in the quality of government internal audits, with the remaining 27.3% explained by other unmeasured factors. Table 3 further indicates that only public accountability has a significance value of less than 0.05, implying its partial effect on the quality of government internal audits (H3 is accepted). In contrast, the variables of internal supervision, the application of audit probity, and auditor competence exhibit significance values greater than 0.05, suggesting no partial effect on the quality of government internal audits. As a result, the equation model derived from the analysis is expressed as follows:

$$\mathbf{Y = 3{,}080 + 0{,}316X_1 + 0{,}037X_2 + 0{,}609X_3 + 0{,}018X_4 + e}$$

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Y = Quality of Government Internal Audits

X1 = Internal Supervision

X2 = Application of Probity Audit

X3 = Public Accountability

X4 = Auditor Competence

Table 3 presents an adjusted R^2 value of 0.567, or 56.7%, indicating that the quality of government internal audits is explained by the model incorporating internal supervision (X1), the application of audit probity (X2), public accountability (X3), and auditor competence (X4) to the extent of 56.7%. The remaining 43.3% of the variance is attributed to other factors not included in the model. Meanwhile, Table 4 shows the results of the statistical F test.

Table 4. Model Feasibility Test Results

	Model	Sum of Squares	df	Mean Square	F	Sig.
	Regression	422.058	4	105,515	14,094	0,000b
1	Residual	321,921	43	7,487		
	Total	743,979	47			

Table 4 reveals a significance value of 0.000, which is below the 0.05 threshold, indicating that internal supervision, the application of audit probity, public accountability, and auditor competence collectively have a significant effect on the quality of government internal audits (Y) at the 5% significance level. As a result, the null hypothesis (H5) is rejected, and it can be concluded that a significant relationship exists between the independent variables and the dependent variable.

Table 5. Determination Coefficient Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	788a	.521	.531	2.72362

The data presented in Table 5 indicates that 53.1% of the variance in the quality of government internal audits (Y) is explained by the variables of internal supervision, application of audit probity, public accountability, auditor competence, and reward. The remaining 46.9% of the variance is attributed to other factors not examined in this study.

Table 6. Model Feasibility Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	462.092	9	51,344	6,921	0,000b
Residual	281,888	38	7,418		
Total	743,979	47			

The data shown in Table 6 clearly demonstrates that the significance value in the Sig. column is 0.000, which is below the 0.05 threshold. This suggests that internal supervision (X1), application of audit probity (X2), public accountability (X3), auditor competence (X4), reward (Z), as well as the interaction terms X1Z, X2Z, X3Z, and X4Z, collectively have a significant effect on the quality of government internal audits (Y) at the 5% significance level.

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Table 7. Statistical Test Results of t-statistics

Variable	Unstandardized Coefficients		Standardized Coefficients	t	sig.
	B	Std. Error	Beta		
(Constant)	-19,606	70.120		-.265	.792
Internal Supervision (X_1)	2,965	1.633	2.220	1.915	.077
Probity Audit (X_2)	.273	.673	.640	.406	.687
Public Accountability (X_3)	1.228	2.218	1.271	.554	.583
Auditor Competence (X_4)	-3.141	1.530	-3.769	-2.053	.047
Reward (z)	.618	1.454	.872	.425	.673
X_1z	-.059	.037	-3.920	-1.618	.114
X_2z	-.005	.014	-.723	-.373	.711
X_3z	-.013	.047	-1.152	-.277	.783
X_4z	.064	.031	5.244	2.061	.046

The data presented in Table 7 reveals that the variables with a significance value less than 0.05 are the auditor's competency variable and the interaction term between auditor competence and reward. This suggests that both variables exert a partial effect on the dependent variable, thus supporting the acceptance of hypotheses H4 and H9. In contrast, variables such as internal supervision, application of audit probity, public accountability, as well as the interaction terms between internal supervision and reward, application of audit probity and reward, and public accountability and reward, each exhibit a significance value greater than 0.05. Therefore, it can be concluded that these six variables do not have a significant impact on the dependent variable. Accordingly, the model equation can be expressed as follows:

$$\mathbf{Y = 18{,}606 + 2{,}965X_1 + 0{,}273X_2 + 1{,}228X_3 + 3{,}141X_4 + 0{,}618Z + 0{,}59\ (X_1.Z) + 0{,}006\ (X_2.Z) + 0{,}13\ (X_3.Z) + 0{,}64\ (X_4.Z)}$$

Discussions

The Impact of Internal Supervision on the Quality of Government Internal Audits

The hypothesis test results, as shown in Table 3, reveal a significance value of 0.063 for internal supervision, indicating that its significance level exceeds 0.05. Therefore, H1 is rejected, suggesting that internal supervision does not influence the quality of government internal audits. These results contrast with the findings of Sinollah (2018) and Jatmiko (2020), who argued that internal supervision positively impacts the quality of government financial reporting. They proposed that the quality of audits and financial statements are interrelated, with enhanced audit quality leading to better financial statement quality and greater accountability in state financial management (Djanegara, 2017). The discrepancy in this study could be attributed to irregular review processes and delayed follow-up actions, highlighting the need for enhanced internal supervision within the government.

The Impact of the Application of Probity Audits on the Quality of Government Internal Audits

As presented in Table 3, the hypothesis test for the application of probity audits yields a significance value of 0.448, indicating a significance level greater than 0.05. Consequently, H2 is rejected, suggesting that the application of probity audits does not impact the quality of government internal audits. These findings align with the study by Wicaksono & Budiwitjaksono (2021), which also concluded that probity audits do not significantly influence audit quality. This is primarily due to the lack of formal policies regulating probity audits in the government sector, where their implementation is often limited to the requests of auditees, rather than being carried out at all stages as outlined in the probity audit guidelines.

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The Impact of Public Accountability on the Quality of Government Internal Audits

The hypothesis testing results presented in Table 3 show a significance value of 0.000 for public accountability, which is less than 0.05. Hence, H3 is accepted, indicating a significant positive effect of accountability on audit quality. The study also reveals a standardized coefficient beta value of 0.630, suggesting that increased auditor accountability corresponds to higher audit quality. These findings are consistent with research by Laksita & Sukirno (2019) and S & R (2020), which found a positive relationship between accountability and audit quality. Auditors who exhibit high levels of accountability tend to produce better audit results, whereas low accountability diminishes audit quality. Accountability reflects the auditor's diligence in reviewing financial statements, ensuring that their work can be reliably reported to stakeholders.

The Impact of Auditor Competence on the Quality of Government Internal Audits

The results from the moderate regression analysis (MRA) shown in Table 7 reveal a significance level of 0.047 for auditor competence, which is less than 0.05. As a result, H4 is accepted, confirming that auditor competence significantly affects audit quality. These results are consistent with the studies of Pratomo (2016), Kartika & Pramuka (2019), and Tjahjono & Adawiyah (2019), which demonstrated that auditor competence is crucial for ensuring high audit quality. Competent auditors are more adept at executing tasks efficiently and accurately, which directly contributes to better audit outcomes. Auditor competence is cultivated through both formal education and professional training, with improved competence leading to higher-quality audits.

The Impact of Internal Supervision, Application of Probity Audits, Public Accountability, and Auditor Competence on the Quality of Government Internal Audits

The hypothesis testing results, as presented in Table 3, show a significance value of 0.000 for internal supervision, which is less than 0.05, leading to the acceptance of H5. This indicates that internal supervision, probity audit application, public accountability, and auditor competence collectively influence audit quality. Higher levels of internal supervision, probity audits, public accountability, and auditor competence result in improved audit quality. Effective supervision enhances the internal control system and supports the roles and functions of government agencies, while auditors are held responsible for ensuring the quality of financial statement examinations. Probity audits serve as tools for evaluating the independence and accountability of public sector fund management, and auditor competence is essential for completing tasks with speed, accuracy, and accountability.

The Impact of Internal Supervision on the Quality of Government Internal Audits with Rewards as a Moderator

As shown in Table 7, the significance level for the interaction between internal supervision and rewards is 0.114, which exceeds 0.05. Therefore, H6 is rejected, indicating that rewards do not moderate the relationship between internal supervision and audit quality. These findings contradict those of Zhang et al. (2020), who suggested that rewards enhance group interaction and performance. However, regardless of rewards, internal supervisors must fulfill their duties according to established laws, guidelines, or examination standards set by the government.

The Impact of the Application of Probity Audits on the Quality of Government Internal Audits with Rewards as a Moderator

Table 7 shows a significance level of 0.711 for the relationship between probity audits and rewards, which is greater than 0.05. Thus, H7 is rejected, suggesting that rewards do not moderate the effect of probity audits on the quality of government internal audits. These findings are consistent with Safitri et al. (2016), who found that non-monetary rewards do not enhance the relationship between knowledge of government accounting standards (SAP) and audit quality. In a similar manner, the implementation of probity audits is guided by laws and regulations, and is carried out according to standard criteria, regardless of the presence of rewards.

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The Impact of Public Accountability on the Quality of Government Internal Audits with Rewards as a Moderator

The results of the MRA presented in Table 7 show a significance level of 0.783 for the interaction between public accountability and rewards, which exceeds 0.05. As a result, H8 is rejected, indicating that rewards do not moderate the relationship between accountability and audit quality. These findings contrast with Vidyantari & Suputra (2018), who suggested that rewards could influence the relationship between accountability and audit quality. Nevertheless, government internal audits must adhere to specific laws and regulations, regardless of the provision of rewards, as auditors are responsible for demonstrating high accountability in their work.

The Impact of Auditor Competence on the Quality of Government Internal Audits with Rewards as a Moderator

The MRA results for the interaction between auditor competence and rewards show a significance level of 0.046, which is less than 0.05. Therefore, H9 is accepted, suggesting that rewards moderate the relationship between auditor competence and audit quality. These findings support the research by Hari et al. (2015) and Heriansyah et al. (2016), which indicated that rewards enhance the relationship between competence and audit quality. An effective evaluation system that considers both competence and performance outcomes ensures that compensation increases align with comprehensive evaluations of auditors' skills and work performance. Consequently, when auditors' needs and expectations are met, it leads to higher audit quality, as auditors feel their contributions are valued.

Conclusions and Implications

The results of the hypothesis testing indicate that internal supervision does not significantly influence the quality of government internal audits. However, both public accountability and auditor competence are found to have a significant effect on audit quality. Additionally, when the variables are tested simultaneously, internal supervision, the application of probity audits, public accountability, and auditor competence collectively impact the quality of government internal audits. On the other hand, rewards do not moderate the relationship between internal supervision, audit probity, or public accountability and audit quality. However, rewards do moderate the effect of auditor competence on audit quality.

- The results of the regression analysis and hypothesis testing indicate that internal oversight does not have a significant impact on the quality of government internal audits. This is likely attributed to insufficient frequency of reviews and slow follow-up processes. Therefore, enhancing internal supervision within the government is essential.

- The findings suggest that the partial application of probity audits does not significantly affect the quality of government internal audits, primarily due to the absence of specific policies governing probity audit implementation within the government sector. The lack of regulatory frameworks means that probity audits are not conducted at all stages as per the prescribed guidelines.

- The analysis highlights that public accountability has a partial influence on the quality of government internal audits, with the auditor's accountability directly impacting the audit's quality.

- Similarly, the results indicate that auditor competence has a partial effect on the quality of government internal audits, with greater auditor competence contributing to higher audit quality.

- The findings further reveal that rewards do not moderate the relationship between internal supervision, audit probity, and public accountability on the quality of government internal audits. However, rewards can moderate the relationship between auditor competence and audit quality, as increasing rewards can enhance auditor competence, leading to improved audit outcomes.

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