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The Influencee of Competence and Independence on the Audit Quality of the Inspectorate of the National Narcotics Agency of the Republic of Indonesia

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ARTICLE INFORMATION

ABSTRACT

The purpose of this study is to provide empirical evidence about the influence of competence and independence on audit quality. The objects of this research were the auditors who work at the inspectorate of the National Narcotics Agency of the Republic of Indonesia. The data used in this study were primary data in form of questionnaires which distributed to auditors at the Inspectorate of Bengkulu Province. The number of questionnaires which distributed was 48 questionnaires. Some data were analyzed using multiple linear regression analysis with the SPSS 18 program.

The results of hypothesis test showed that the competence and independence had a positive and significant influence on the quality of the inspectorate of the National Narcotics Agency of the Republic of Indonesia. The results of the study supported the theory of expectations and the previous research which showed that competence had a positive effect on audit quality because the higher the increase in competence, the higher the audit quality, and the independence brought a positive effect on audit quality because the higher the independence of auditors in BNN inspectorate of the Republic of Indonesia, it made the auditors had better performance so that it would improve the audit quality.

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INTRODUCTION

Every organization has certain goal that indicates what it wants to achieve, likewise the central government, as a public organization, it has objectives in the implementation of service functions, empowerment and development. To achieve those goals of the organization, managing the management functions, like supervisory function is needed to be done. In PP 79 of 2005 Article 24 the supervision of government affairs in the region is carried out by Government Supervisory Officer consisting of APIP (Government Internal Supervisory Apparatus) at the General Inspectorate of Departments, Supervision Unit of Non-Departmental Government Institution is responsible to the Minister / Head of LPND, BNN Inspectorate is responsible to the President and the head of the BNN.

According to Mardiasmo (2009) there are three main aspects that support the creation of good governance, namely supervision, control, and inspection. Supervision is an activity carried out by parties outside the executive, namely the community and the Regional People's Representative Council (DPRD) to monitor the performance of the government. Control is a mechanism which carried out by the executive to ensure that management systems and policies are implemented properly so that organizational goals can be achieved. While an audit is an activity which carried out by an independent party and has professional competence to check whether the results of government performance are in accordance with the standard that has been set.

One of the units that conducts audits / evaluation on the central government is the main inspectorate. Main Inspectorate is a supervisory element which is under and has responsible for the Head of BNN. Main Inspectorate is led by Main Inspector. The Main Inspectorate has the task to carry out the internal supervision within the BNN (BNN, 2019). Referring to the functions and duties of the National Narcotics Agency, namely supervision through audits, it can be confirmed that the National Narcotics Agency has qualified and professional auditors in conducting audits. The audit must be carried out by someone or more who has sufficient skill and technical expertise/ training as an auditor. Auditors must have and increase knowledge of audit methods and techniques as well

as all matters relating to government such as government organization, function, program and activities.

According to Boynton (in Efendy, 2010), the function of the internal auditor is to carry out the internal audit function, which is an independent assessment function within an organization to test and evaluate organizational activities which carried out. In addition, internal auditors are also expected to contribute more in improving the efficiency and effectiveness in order to improve organizational performance.

Audits which conducted by auditors are said to be qualified if they meet the auditing standard and quality control standard. According to Pramono (2003) in Efendy (2010), it is said that qualified audit products can only be produced by an audit process that has set its standard. It is further explained that the audit process can be said to have met the quality assurance requirements if the process which carried out is in accordance with the standard, including: standard for the professional practice, internal audit charter, internal audit code of ethics, policies, objectives, and audit procedures, as well as audit work plan.

Besides having audit skill, an auditor must also have independence in conducting audit in order to be able to provide opinions or conclusion as they are without any influence from any parties (Pontoh and Sumiok, 2013). The second general standard statement of the SPKN is: "In all matters relating to the examination work, the examining organization and examiner must be free in their mental attitude and appearance from personal, external and organizational disturbance that can affect their independence". With this second general standard statement, the audit organization and its examiners are responsible in maintaining their independence in such a way so that the opinion, conclusion, consideration, or recommendations of the results of the examination which carried out are impartial and are considered impartial by any party.

Competence and independence are standard that must be met by an auditor to be able to perform an audit properly. However, it is not certain that auditors who have the two things above will have the commitment to perform the audit properly. This research is a replication study and no previous research has been conducted on audit quality in BNN. Therefore, this study aims to check whether the competence and independence of the National Narcotics Agency Inspectorate auditors are better

as described in the description above, so that the researchers wrote the title "The Effect of Competence and Independence on the Audit Quality of the Inspectorate of the National Narcotics Agency of the Republic of Indonesia" Each relationship will be influenced by certain factor in order to make some efforts can produce good performance, individuals must have the abilities that needed to work, and a performance performance evaluation system that measures the individual's performance must be considered fair and objective. The relationship between performance-reward is strong when the individual feels that what is being rewarded is performance (not seniority, personal reasons, or other criteria). The final relationship in expectancy theory is the relationship between reward - goal. Motivation will be high until the degree that the reward which received by an individu for her/ his high performance which meet dominant needs which consistent with the individual's goals.

LITERATURE REVIEW
Audit Quality

AAA Financial Accounting Standard Committee (2000) in Rahmawati (2013), states that: "Audit quality is determined by 2 things, namely competence (expertise) and independence, both of them have a direct effect on quality and potentially influence each other. Furthermore, the perception of users of financial statements on audit quality is a function of their perceptions of the independence and expertise of auditors ".

The state audit standard states that the definition of the quality of the audit results, namely: "The audit report that contains weaknesses in internal control, fraud, deviations from the legislation provisions, and inadequacy, must be accompanied by a response from the leader or officials who are responsible for the entity which being examined about their findings and recommendations as well as planned correction "Sibero (2010). In addition, the audit results are considered qualified if the auditors carry out their duties in accordance with the principles of the profession. According to SGhozaliora (2002) in Rahmawati (2013), there are 8 principles that must be obeyed by public accountants, namely: professional responsibility, public interest, integrity, objectivity, professional competence and

prudence, confidentiality, professional behavior, technical standard.

State Finance (SPKN)

In the attachment of SPKN 3, it states that: "The amount of benefit obtained from the audit work does not lie in the audit findings which reported or recommendations made, but it lies in the effectiveness of the settlement pursued by the audited entity.

A qualified audit is an audit that can be followed up by the auditee. This quality must be built from the beginning of the audit to reporting and providing recommendations. Thus, the indicators used to measure the quality of audit include quality of process, whether the audit was carried out carefully, based on procedures, while maintaining a skeptical attitude.

Competence

Based on the regulation of Ministry of State Apparatus Utilization,
number PER / 05 / M.PAN / 03/2008, concerning the auditing standard of Government Internal Supervisory of Apparatus which states that the technical competencies must be possessed by auditors are auditing, accounting, administration and communication. In addition, having expertise on auditing standard, policies, auditing procedures and practices, auditors must have sufficient expertise in the government environment in accordance with the main tasks and functions of the unit which served by APIP.

In the regulation of the audit board of the Republic of Indonesia No. 01 of 2007 concerning financial audit standard, it states that in the implementation of the examination and preparation of the audit results report, the examiner is obliged to use his professional skills carefully and thoroughly. Furthermore, in the Internal Audit Professional Standard, it is stated that internal auditors must have knowledge, skills and competencies which needed to carry out individual responsibilities. In order to carry out its functions, collective internal audit must possess or acquire knowledge, skills and competencies which meeded to carry out its responsibilities.

Competence is defined as the personal aspects of a worker that enable him or her to achieve superior performance. These personal

aspects include traits, motives, value systems, attitudes, knowledge and skills where competence will direct behavior, while behavior will result in performance. According to Kompri (2017) in Rahayu (2019), Competence is the ability to carry out or perform a job or task that is based on skills and knowledge and it is supported by the work attitude demanded by the job. Ilmiyati and Suhardjo (2012) in Adnan (2017), competence is related to the professional expertise possessed by auditors as a result of formal education, professional examination and participation in training, seminars, symposium.

In the APIP audit standard, it is stated that the audit must be carried out by a person who has sufficient technical expertise and training as an auditor. Thus, the auditor does not meet the requirements if he or she does not have adequate education and experience in the field of auditing. In government auditing, auditors are required to have and improve their abilities or expertise not only in audit methods and techniques, but in all matters relating to governance such as government organization, functions, programs and activities. The 2nd attachment of the SPKN states that: "Examiners who has duty to carry out audits according to the audit standard must collectively have: Knowledge of the evaluation standard which applied toward the type of evaluation assigned and have the educational background, expertise and experience to apply this knowledge in the examination which being carried out. ; General knowledge about the entity of environment, programs, and activities which are evaluated (object of examination) "(paragraph 10) and" Examiners who conduct financial audit must have expertise in accounting and auditing, as well as understand generally accepted accounting principles relating to the entity being audited/evaluated. (Paragraph 11).
Competence which required in the audit process is not only about mastery of accounting and auditing standard, but also mastery of audit objects. Apart from those two things above, the presence or absence of a program or process in increasing expertise can be used as an indicator to measure the level of auditors' competence.

In all matters relating to auditing, APIP must be independent and its auditors must be objective in carrying out their duties. APIP independence and the objectivity of the auditors are needed so that the credibility of APIP's work increases. The position of APIP is placed appropriately so that it is free from intervention and gets adequate support from the highest leadership of the organization so that it can collaborate with the auditee and carry out work freely (PER / 05 / M.PAN / 03/2008).

According to Messier et al (2005) in Suryo (2016), independence is a term often used by the auditor profession, an independence avoids relationship that might interfere with auditor objectivity. From the statement above, it can be concluded that an auditor should not be biased, prejudiced, and must try to avoid conflicts of interest. Therefore, an auditor, both individually and institutionally, must be free from all matters / disturbances that can ultimately affect the audit implementation process and audit reporting results, so that the results and audit reports which carried out will be in accordance with established professional standard and code of ethics.

Supriyono (1988) in Kharismatuti (2012), examines 6 factors that affect independence, namely: (1) Bond between financial interest and relationship between business with clients, (2) other services besides audit services, (3) The duration of the audit relationship between public accountants and clients, (4) competition between KAP, (5) Size of KAP, and (6) Audit fee.

Independence is the second general standard of those three auditing standard which set by the Indonesian Accountants Community (IAI) which states that in all matters relating to engagements, independence and mental attitude must be maintained by the auditor. The ethics code of government supervisory officers regulates the independence of the internal auditors. The code of ethics is intended to provide understanding and explanation about the rules that conducted as a professional government supervisory officer and as a guideline for supervisory officials in dealing with their organizational institutions, like the relationship between government supervisory officials, supervised parties, other related parties and the community, so that the principles of healthy work and the implementation of supervisory control are fulfilled in it. Thus, high performance can be realized in maintaining professionalism, integrity, objectivity and

independence as well as maintaining the image of the organization and society.

Independence avoids relationships that might interfere the objectivity of the auditor. BPKP (1998) in Efendy (2010) defines objectivity as being free from the influence of the subjective views of other interested parties so that they can express their opinions as they are. The second attachment of SPKN states that "Personal disturbance which caused by a relationship and personal views may result in the examiner limits the scope of the question and its disclosure or weaken the findings in all its forms. The examiner is responsible to notify the competent authority in examining organization if he has personal interference with his independence. Personal disturbances from individual examiners include:

a. Has a blood relationship up to, downward, or semenda blood relationship up to the second degree with the management of the entity or program which examined or as an employee of the audited entity, in a position which can give direct and significant influence on the entity or program being examined.
b. Has a financial interest, either directly or indirectly in the entity or program which being audited.
c. Having experience in working or providing services to the audited entity or program in the past two years.
d. Has a cooperative relationship with the entity or program being examined.
e. Being involved either directly or indirectly in the activities of the object of inspection, such as providing assistance, consulting services, system development, compiling and / or reviewing the financial reports of the audited entity or program.
The existence of prejudice against individual, groups, organizations or the objectives of a program, which can create biased/ unstable evaluation in its implementation.

Based on theoretical analysis, the results of previous research, as well as a theoretical framework regarding the factors that affect the quality of the audit carried out by the internal auditor, a hypothesis is developed with the following explanation:

The Effect of Competence on Audit Quality at the Inspectorate of the Indonesian National Narcotics Agency

Audit quality is the possibility for auditors to find and report offences in the government accounting system based on established accounting standard and auditing standard. The definition of audit quality according to De Angelo (1981) in Efendi (2010) is the probability that the auditor will find and report offences in the accounting system of client.

Efendy (2010) conducted a study entitled the influence of competence, independence, and motivation on the audit quality of the inspectorate apparatus in regional financial supervision (empirical study of local government of Gorontalo). The results showed that competence has a positive effect on audit quality, so that the better the level of competence, the better the audit quality will be. In addition, the same research was also conducted by Kurnia, Khomsiyah, and Sofie (2014) with a study entitled the influence of competence, independence, time pressure, and auditor ethics toward the audit quality. The results showed that competence has a significant effect on audit quality, independence has a significant effect on audit quality.

Therefore, based on those two previous studies above, it can be concluded that the first hypothesis in this study is:
H1: Competence has a positive effect on the audit quality of the inspectorate of the Indonesian National Narcotics Agency.

The Effect of Independence on Audit Quality of the Inspectorate of Indonesian National Narcotics Board

Independence is the second general standard of those three auditing standard which set by the Indonesian Institute of Accountants (IAI), It states that in all matters relating to engagements, independence and mental attitude must be maintained by the auditor.

Theoretical Framework

Competence (X1) → The Quality of Audit (Y)

Independence (X2) → The Quality of Audit (Y)
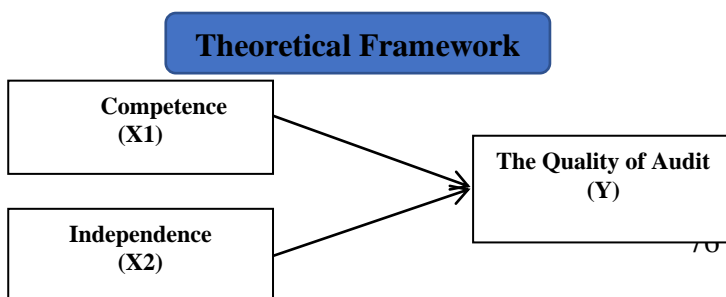
Hardiningsih (2010) in Wood, et al. (2017) states that independence is that auditors are not easily influenced. Auditors are not allowed to side with the interests of anyone. The auditor is obliged to be honest not only with the management and owners of the company, but also creditors and other parties who trust in the work of the auditor. Efendy (2010) states that the amount of pressure from the client and the length of the relationship with the client (audit tenure) is negatively related to audit quality. Thus, the hypothesis can be stated as follows:

H2: Independence has a positive effect on the audit quality of inspectorate of the National Narcotics Board of the Republic of Indonesia.

The Effect of Independence on Audit Quality at the Inspectorate of the National Narcotics Agency

Independence is the second general standard of the three auditing standards set by the Indonesian Institute of Accountants (IAI) which states that in all matters relating to engagements, independence and mental attitude must be maintained by the auditor.

Hardiningsih (2010) in Wood, et al (2017) states that independence is that auditors are not easily influenced. Auditors are not allowed to side with the interests of anyone. The auditor is obliged to be honest not only with the management and owners of the company, but also to creditors and other parties who place their trust in the work of the auditor. Efendy (2010) states that the amount of pressure from the client and the length of the relationship with the client (audit tenure) is negatively related to audit quality. Thus, the hypothesis can be stated as follows:

H2: Independence has a positive effect on the inspectorate audit quality at the National Narcotics Agency of the Republic of Indonesia.
METHOD

The research which used to analyze the data in this research was explanatory research (explanatory / confirmatory research), because this research intends to explain the causal relationship between variables by testing previous formulated hypotheses.
Method of collecting data

The data used in this study were primary data. Primary data were obtained using a structured questionnaire in order to collect information from auditors at the inspectorate of Indonesian National Narcotics Board which were as respondents in this study.
Data analysis method

The research instrument is a medium in data collection. The questionnaire is said to be reliable if the respondent's answer is consistent when they are asked same question at different time. To test the quality of data which obtained from the application of the instrument, it is necessary to conduct the validity and reliability test with the following explanation.
Validity test

The validity test is to determine whether the questionnaire instrument used in collecting data is valid or not. This validity test was carried out to determine whether the items presented in the questionnaire were really able to reveal with certainty what would be researched (Ghozali, 2013).

Reliability Test

The reliability test was conducted by using internal consistency method. The criterion used in this test is One Shot, meaning that it is only one measurement and the results are compared with other questions or in other words, measuring the correlation between the answers to the questions. Statistical Product and Service Solution (SPSS) provides facilities to measure reliability with statistical test, Cronbach Alpha (α) statistical test. If the value of alpha coefficient is greater than 0.60, it can be concluded that the research instrument is reliable or reliable (Ghozali, 2013).
Data analysis technique

Data analysis technique is a technique or procedure to test the hypotheses of this research. The data analysis technique in this research is descriptive statistics, where the descriptive statistics is used to provide a description of the data which seen from the average (mean), standard deviation, and minimum maximum. In addition, statistical analysis testing, classical assumption test, and multiple regression equation models are used in this research. This study uses a mixed method that seeks to combine two (2) approaches, quantitative (questionnaire) and qualitative (interview). The qualitative approach aims to confirm the results of the analysis test using a quantitative approach.

Classic assumption test

The classic assumption test of the regression model is used in order to find out whether the regression model is a good regression model or not (Rambat and Ridho, 2015: 134). The classical assumption tests which carried out including the normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test.

Normality test

The normality test is used to determine the data that had been collected whether those data were normally distributed or not (Ghozali, 2013: 160). The regression model can be said to be good if the regression model which has a residual value that follows it, it is normally distributed. Normality test is detected by analysis of histogram graphs, normal probability plots, and non-parametric statistical analysis, Kolmogorov-Smirnov Z (1-Sample K-S) which indicates that the variables will be normally and abnormally distributed. It can be said to be normal if the results of the analysis of the sig value> 0.05, then the regression model is said to be normal.

Multicollinearity Test

The multicollinearity test aims to test whether the regression model has a correlation between the independent variables. A good regression model should not have correlation between the independent variables. To find out whether there is multicollinearity or not in the regression model, according to Ghozali (2013: 105), it can be done by looking at the VIF (Variance Inflation Factor) value <10 and tolerance> 0.10.

Heteroscedasticity Test

Heteroscedasticity test is used to test whether there is an inequality of variance for all observations in the regression model in the regression model. If the residual variance from one observation to another is constant, it is called heteroscedasticity. A good regression model is one that does not occur heteroscedasticity. To detect the presence or absence of heteroscedasticity, the Glejser test is used. The Glejser test is tested by regressing the dependent variable with the absolute value of the residual (Abs_Res). If the test results obtained a sig value> 0.05, heteroskesdasticity does not occur (Ghozali, 2013: 139).

Multiple regression analysis is used to see the effect of the independent variable on the dependent variable. In this study, the application used to process data was the SPSS application. The regression equation used is:

$$Y = \alpha + \beta1X1 + \beta2X2 + e$$

Note :

Y	= The audit quality of Inspectorate
α	= Constant
β1,β2,β3	= Coefficient of regression
X1	= competence
X2	= Independence
e	= Error

RESULT AND DISCUSSION

Descriptive statistics

Descriptive statistics aims to evaluate the data distribution of the variables which used in this study. Data processing was analyzed using SPSS 18 to facilitate the data processing that would explain the variables which were analyzed. The descriptive table shows all the variables used in the multiple linear regression analysis model.

Descriptive Statistics

Variables	N	Theoretical Range			Actual Range			
		Min	Max	Theoretical Average	Min	Max	Actual Average	Standard Deviation
Competence	48	6	30	18	6.00	25.00	19.0417	3.70140
Independence	48	7	35	21	19.00	30.00	24.2292	2.66769
Audit Quality	48	13	65	39	26.00	62.00	53.0000	8.15019

Source : Primary data is processed, 2020

The Results of Validity Test

To test the validity of a data in research, you can use the Pearson correlation analysis, if the total of the analysis shows a value of <0.01 or <0.05, the data is said to be valid. The results of testing the validity of the data in this study can be seen in the table below:

No	Variables	Pearson Correlation	Significant	Status
1	Competence	0,477** -	0,000 –	Valid

		0,887**	0,007	
2	Independence	0,551**-0,839**	0,000 – 0,000	Valid
3	Audit Quality	0,633**-0,928**	0,000 – 0,000	Valid

Source: Primary data processed, 2020

The Results of Reliability Test

The level of reliability of a variable or research construct can be seen from the results of the Cronbach Alpha (a) statistical test. A variable or construct is said to be reliable if the Cronbach Alpha value is> 0.70. The closer the alpha value to one, the more reliable the data is. The results of reliability test can be seen in the table below:

No	Variable	Cronchach Alpha(α)	Description
1	Competence	0.862	Reliable
2	Independence	0.741	Reliable
3	Audit Quality	0.964	Reliable

Source: Primary data processed, 2020

The Results of Classical Assumption Test
The Results of Normality Test

The normality test is carried out with the intention to test whether in the regression model, those two variables, namely the independent variable and the dependent variable have normal distribution or not (Ghozali, 2016). In this study, the normality test which used was the Kolmogorov-Smirnov test by considering the at the Asymp value. Sig (2-tailed) with the probability value of 0.05. If the value is Asymp. Sig (2-tailed) is greater than 0.05, the data is normally distributed. Meanwhile, if the value of Asymp. Sig (2-tailed) is smaller than 0.05, so that the data l is not normally distributed. The results of the normality test are summarized in the table below:

The Results of Normality Test

	N	Kolmogorov Smirnov	Asymp Sig	Description
Unstandardized Residual	48	1.033	0,236	Normal

Source: Primary data, processed in 2020

The Results of Multicollinearity Test

The purpose of multicollinearity test was used to test whether the regression model had a correlation between the independent variables. A good regression model should not have a correlation between the independent variables. If the VIF value is more than 10 and the tolerance value is less than 0.10, there will be multicollinearity, on the other hand there will be no multicollinearity between the variables if the VIF value is less than 10 and the tolerance value is more than 0.10. The multicollinearity test results can be seen in the table below:

The Results of Multicollinearity Test

Variables	Collinearity Statistics		Description
	Tolerance	*VIF*	
K	0.963	1.039	Free of Multicolonierity
INDP	0.963	1.039	Free of Multicolonierity

Source: Primary data, processed in 2020

The Results of Heteroscedastity

The purpose of heteroscedasticity test was to test whether there is an inequality of variance from the residuals of one observation to another in the regressionmodel.l The heteroscedasticity test which used in this study was the Glejser test (Ghozali, 2016). The Glejser test proposes to regress the residual absolute value of the independent variable, the basis for decision making if the variable sig value is below 0.05, heteroscedasticity occurs and if the value of variable sig is above 0.05, so that heteroscedasticity does not occur. The results of the heteroscedasticity test can be seen in the following table:

The Results of Heteroscedastity

Before fixed				
Variable	**Coefficient**	**T**	**Sig**	**Description**
Constant	6.439	1.416	0.164	Free of Heteroscedastity
K	-0.357	-3.282	0.102	Free of Heteroscedastity
INDP	0.159	1.054	0.297	Free of Heteroscedastity

Source: Primary data, processed in 2020

Significance Model Test (Test F)

According to Ghozali (2016), the simultaneous test (F test) was used to determine whether the independent variables jointly or simultaneously affect the dependent variable. The

results of the F test will be presented in the following table:

The Result of Feasibility Model Test

F	Sig.	Df	N	F Tabel	Description
46.532	0.000	48	2	3.19	F hitung > F Tabel

Source: Primary data, processed in 2020

Based on table 4.9 of the F test result above, it can be seen that the level of significance of each model is less than 0.05 and the f value of each model is greater than F table, it can be concluded that the regression model which formed by the model is a fit model.

Determination Coefficient Test (R²)

In this research, the value of adjusted R² was used in the coefficient of determination (R²). According to Ghozali (2016), the coefficient of determination aims to measure the percentage of variation in independent variables in the multiple linear regression model to explain the dependent variable. The results of the determination test (R²) is presented in the following table:

The Results of Determination Coefficient Test

Model	N	R^2	Adj R^2
Equation 1	48	0.674	0.660

Source: Primary data, processed in 2020

Based on table 4.10 above, it can be seen that the regression equation has an adjusted R² value of 0.674. This shows that the dependent variable can be explained by 67.40% by the independent variable and its rest reaches 32.60% and it is explained by other variables which are not included in the regression equation. This means that the adjusted R² value reaches or is getting closer to number one, so that the ability of the model to explain the dependent variable is getting better.

Hypothesis test

This study aims to explain the audit quality which is influenced by the performance measurement system, independence, leadership commitment and motivation. The research hypothesis was measured using multiple linear regression analysis. The research hypothesis consisted of four hypotheses. The results of

multiple regression test are presented in table 4:11 below:

The Results of Hypothesis Test

Variables	Coefficient	t	Sig.	Description
Constant	1.891	4.532	0.236	
Competence	1.838	9.624	0.000	Hypothesis 1 Accepeted
Independence	0.665	2.510	0.016	Hypothesis 1 Accepeted

Source: Primary data, processed in 2020

The Effect of Competence on Audit Quality

The first hypothesis test shows the results with the value of regression coefficient of the motivation variable which is positive and significance at the 5% level. Completed with a positive and significant regression coefficient, it can be concluded that the competency variable has a positive effect on audit quality. The results of this test prove that the influence of competence on audit quality is in accordance with the development of the hypothesis and supports the results of research which conducted by Efendy (2010).

According to Rai (2008) in Syaputra, et al (2015), he states that an auditor must have the ability, expertise and experience to become a qualicied auditor by providing sufficient technical training for auditors such as training and auditor education. In line with previous research, Kurnia, Khomsiyah and Sofie (2014) also stated that competence has a positive effect on audit quality, this is based on the ability of auditors in applying their knowledge and experience in conducting adit so that auditors can carry out tasks carefully, and objectively.

Karnisa and Chariri (2015) also state that competence has a positive effect on audit quality, the higher the competence of the auditors, the higher the quality of audit. According to Suryo (2016) in his article also states that competence has a positive effect on audit quality by seeing that an auditor really depends on his level of competence. If the auditors have good competence, the auditors will easily carry out their audit tasks and vice versa, if they are weak in carrying out their duties, the auditors will get difficulties so that resulting in low audit quality.

It is proven by the results of the research that had been conducted that the competence of auditors was obtained from the experience and education / training given to auditors, from the data of respondents who filled out the questionnaire, they all had training as an auditor, such as training for primary auditors, young auditors, there are even training for investigative auditors, SAKIP auditors, CRMOs and others. The higher the increase in auditor competence, the higher the audit quality will be. In addition to the training that is given, experience is also the most important thing, the results of this study indicated that 60% of auditors at the National Narcotics Board have experience so that it is in accordance with previous theory and research which states that experienced additors will improve their audit quality.

The ethics code of accountant explains that independence is the attitude expected from a public accountant not to have a personal interest in carrying out his duties, which is against the principles of integrity and objectivity. Suryo (2016) in his research stated that the higher the independence of an auditor, the better the audit quality will be. Theoretically, these results can be understood that independence is a determining factor of audit quality, it is understandable because if the auditor is truly independent, it will not be influenced by his clients. Auditors will freely carry out their audit tasks. However, if it does not have independence, especially if it gets pressure from the client, the result of audit quality will also not optimal. Adnan (2017) also argues that independence is a mental attitude which is free from influence, it is not controlled by other parties, and it does not depend on others. Independence is honesty within the auditor in considering facts and the existence of objective, impartial considerations within the auditor in formulating and expressing his opinion so that the quality of the audit is higher because it is free from outside influences.

The results showed that independence has a positive effect on audit quality because the higher the independence of an auditor, the higher the quality of the audit made or reported, each auditor must be able to maintain independence in carrying out tasks so that it will not reduce the audit quality. When the independence is reduced, the quality of the audit will also be lower so that the level of fraud or corruption will be higher.

Conclusion

This study aims to obtain empirical evidence of the effect of competence and independence on audit quality. Based on the test results, the following conclusions can be drawn as follows:

1. The results showed that competence has a positive and significant effect on audit quality. It means that the higher the increase of competence provided (training / training for auditors) to the Inspectorate auditors of BNN (Indonesian National Narcotics Board), the higher the audit quality will be.

2. The results showed that independence had a positive and significant effect on the audit quality. It means that the higher the independence of the auditors at the BNN Inspectorate, the better the performance of the auditors, thereby it will increase the quality of the audit.

Limitation

1). This research was only conducted in three BNN offices, namely BNN Bengkulu Province, BNN RI, and BNN Solo because of the Covid 19 pandemic, it would be better if such research is carried out again in several other BNN offices so that the results will also be more accurate and better.
2). This research was only be done through distributed questionnaire system, there should be additional methods to strengthen the results of the research, namely the interview method. Interview cannot be carried out because of covid-19 pandemic, we are required to always implement health protocols, one of them is social distance.

Suggestion

Based on the results of research that has been done about the effect of competence and independence on audit quality. The research provides suggestions based on the limitation of this research which are expected to be useful for future research, including:
For future researchers who will retest future research, it is hoped that they will be able to explain more detail to the respondents regarding the distributed questionnaire so that the respondents can adequately understand each item of the question asked and the respondent can answer it more carefully and add other methodssuch as direct interviews with auditors so that more accurate results will be obtained.

1) From the world situation, especially Indonesia, our country is very affected by the existence of Covid 19 in carrying out all tasks so that all activities are limited.

2) From the results obtained, there are only 46.532% of variables that can affect the audit quality of the BNN Inspectorate, there are still many other variables that can be added such as motivation, work measurement system, as well as leadership commitment, accountability, integrity which are thought to have an effect on the audit quality.

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