

## **ABSTRACT**

*This study aims to obtain empirical evidence of the factors that affect audit quality at the Inspektorat Utama Badan Pusat Statistik (BPS). This study examines the effect of independence, competence, and integrity on audit quality with attribution theory as the theoretical basis. In addition, this study also uses work from home as moderation.*

*The sample in this study includes all employees in the Inspektorat Utama BPS, both functional auditors and non-functional auditors as many as 100 employees. Data was collected through an electronic survey with a response rate of 71 percent. Data processing using SmartPLS 3.2.9 program. The results of data analysis show that independence, competence and integrity have a significant positive effect on audit quality, while work from home is not able to moderate the relationship of independence, competence and integrity to audit quality.*

*Keywords: Audit Quality, Independence, Competence, Integrity, Work From Home*