

ABSTRACT

The purpose from this research is to analyze factors that affect the auditing quality of local government. This research is a continuation from Mabruri and Winarna research before (2010). The main object from this research is the city or county inspectorate in central java as internal government auditor.

To collecting data in this research is using a purposive sampling technique. data taken from questionnaires distributed to respondents. Semarang city inspektorat, Semarang county, Salatiga, Kudus, Demak and Jepara as respondent. In this research using a free variabel (independent) qualification, independence, accuracy and precisions, integrity, objectivity, knowledge and experience.

The conclusion of this research is 6 variabel like qualification, independence, accuracy and precisions, integrity, objectivity, knowledge and experience had positive effect on the quality of examination results, otherwhile independent variabel isnt have a significant effect of audit quality.

Keyword: Quality of audit, qualification, independence, accuracy and precisions, integrity, objectivity, knowledge and experience.