

ABSTRACT

This study aims to examine the influence of feedback and incentives for public internal auditor empowerment and its implications for their motivation and performance. This study focused in internal auditor for government. This study used path analysis model. The sample is public internal auditor from Inspektorat Jenderal Kementerian Pekerjaan Umum in Jakarta. Collecting data in this study conducted by the survey. There are 60 questioners distributed, and 41 of them are back which is submitted as the sample.

The results of this study shown that the value of goodness of fit is 5,880 and CR value of all variables are between $\pm 2,58$ and it means that models are fit to tested. From this study is resulted that (1) feedback significant positive effect of empowerment, (2) incentives significant positive effect of empowerment , (3) empowerment significant positive effect of motivation, (4) motivation significant positive effect of internal auditor performance. This reseacrh result accept all the hypothesis with the significance 5%.

Key words : *feed back, incentives, empowerment, motivation, public internal auditor performance*