ABSTRACT

EVALUATION OF THE PERFORMANCE OF AUDITOR FUNCTIONAL OFFICIALS AT THE REGIONAL INSPECTORATE OFFICE OF SOUTH* SULAWESI *PROVINCE

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This study aims to analyze the performance of auditor functional officials at the Regional Inspectorate of South Sulawesi *Province based on four main indicators, namely quantity, quality, time, and cost. This is done because of the inequality of the position structure due to the in-passing policy that triggers the inverted pyramid phenomenon, where the number of intermediate auditors is abundant, while the first auditor who becomes the field implementer is very minimal. This condition has a direct impact on the effectiveness of the implementation of supervisory tasks and the preparation of Audit Results Reports (*LHP*).*

This study used a descriptive qualitative approach with data collection techniques through in-depth interviews, limited observations, and documentation studies.

The results of the study show that the auditor's performance has not reflected the ideal conditions for effective and efficient governance. In terms of quantity, the workload is disproportionate because the first auditor handles more audit objects than the intermediate level. In terms of quality, there are still weaknesses in the sharpening of the analysis and consistency of the LHP *format. In terms of time, the average report completion exceeds the target of 10 working days. Meanwhile, in the cost aspect, there is no system to measure the efficiency of budget use on the audit output produced. The* SKP*-based assessment system is also considered incapable of representing real performance, because all auditors get a score of "Good" or "Very Good" without taking into account substantive obstacles in the field. This study also recommends the need to reformulate the auditor performance appraisal system based on factual and contextual indicators; structuring the structure of auditor functional positions to be proportional to the workload; and the development of an audit cost efficiency evaluation mechanism according to the principle of value for money. These findings are expected to be a strategic input for local governments in strengthening the accountability and effective internal supervision function.*

Keywords: Auditor Performance, Quantity, Quality, Time, Cost, SKP*, Position Pyramid, Supervisory Efficiency, Regional Inspectorate*

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