ABSTRACT

COMPETENCE OF AUDITORS AT THE REGIONAL INSPECTORATE OF SOUTH SULAWESI PROVINCE

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The focus of the problem in this study is how to develop auditor competence on the effectiveness of supervision at the Regional Inspectorate of South Sulawesi Province. Therefore, the purpose of the study is to analyze the development of auditor competence towards increasing the effectiveness of supervision in the Regional Inspectorate of South Sulawesi Province.

This study applied a qualitative method with a case study approach. The qualitative method was chosen because this study aims to explore the meaning, experience, and perception of the apparatus at the Regional Inspectorate of South Sulawesi Province regarding competency development. The data were collected through interviews, observations, and documentation studies. The analysis technique used was descriptive analysis.

The results of the study show that: (1) The development of auditor competence in the Regional Inspectorate of South Sulawesi Province on the effectiveness of supervision, in terms of technical skills as seen from financial audits and budget supervision conducting adequate and accurate financial audits, information technology data management is enough to improve the efficiency and effectiveness of public services, and supervision of projects and programs is able to supervise the implementation of government projects, evaluate the effectiveness of the program, and verify so that it is concluded to be implemented well as seen from its implementation that has been running well and effectively which meets 3 dimensions, namely the achievement of goals, integration, and adaptation, (2) the non-technical skills (soft skills) of the auditor of the Regional Inspectorate of South Sulawesi Province in terms of effective communication are able to convey the audit findings in a way that can be understood by various parties, In terms of leadership and management, they are able to resolve conflicts in the team in a constructive and professional way, in terms of professional ethics and integrity, build a culture of ethics and integrity in the workplace, and reduce the risk of cheating and unethical behavior.

Keywords: Competence, Local Government

Translated by:
The AgencyES
Language Institute
File No.: 718-S2-225045

Dipindai dengan CamScanner