The Effect of Competency and Ethics Independence on The Performance of inspectorates
(Study of the Tana Toraja District Inspectorate)

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Abstract

The purpose of this study is to find out how the influence of Indepedence, Competence and Ethics on the Performance of the Tana Toraja District Inspectorate. The population of this study was all auditors at the Tana Toraja District Inspectorate Office which amounted to 33 people. Sample selection is used by the saturation sampling method, where sampling is carried out to all members of the population. The data obtained will then be tested using the help of SPSS software. The independent variables used are Independence, Competence, Ethics and the dependent variable is the Performance of the Inspectorate. The results of the research conducted showed that Competencies with a sig value (0.006 < 0.5) and Ethics with a sig value (0.004 < 0.05) had a positive and significant effect on the performance of the inspectorate. Independence has no significant effect on the performance of the inspectorate with a sig. (0.095 > 0.05).

I. Introduction

Government performance is an important thing to pay attention to such as performance in being fair, clean, accountable and transparent. The performance of local governments can be weakened by showing low public confidence for the government in carrying out work programs (Gustianra & Serly, 2019). To be able to improve government performance, it can be enforced with good government governance. Good government governance shows a good government performance if the principles of good government governance can be applied in the local government (Lestiawan & Jatmiko, 2015).

According to Mardiasmo (2005) there are 3 things in improving government performance to realize good government governance, namely supervision, control, and inspection. Supervision is an activity carried out by parties outside the executive institution, namely the community and the Regional People's Representative Council (DPRD) to monitor the performance of the inspectorate. Control is a mechanism carried out by executive agencies to maintain management systems and policies so that organizational goals can be achieved properly. Meanwhile, examination is an activity carried out by independent and professional parties to check whether the government's performance results meet the established standards (Syantika et al., 2017).

In the inspectorate performance structure, every worker or accountant must have good independence, competence, and ethics in order to improve the quality of inspectorate performance with good government governance. Independence is an honest attitude that auditors must have when carrying out their audit duties so as not to commit misappropriation. Meanwhile, competence is a qualification needed by auditors to carry out their work properly. An auditor in conducting an audit urgently needs a good quantity,

adequate knowledge and special skills. This competence is the same as the professional knowledge of auditors as a result of formal education and sufficient experience to be able to enable auditors to detect and identify fraud occurring in the accounting system. And ethics are values that serve as good guidelines for auditors to do a good job. These three things should be owned by every auditor in the inspectorate so that all performance carried out can run effectively without having obstacles or problems (Istiariani, 2018).

This study was conducted to see the performance of the inspectorate in Tana Toraja Regency. Where the supervision of Tana Toraja local government affairs in its implementation is still not optimal, the Tana Toraja Regency Inspectorate has several obstacles in the implementation of its supervisory function. The shortage of expert auditors while with the needs and also based on the Annual supervision work program should be an inspectorate has 35 auditor experts and the Tana Toraja Inspectorate has not been optimal in this regard. Development is a systematic and continuous effort made to realize something that is aspired. Development is a change towards improvement. Changes towards improvement require the mobilization of all human resources and reason to realize what is aspired. In addition, development is also very dependent on the availability of natural resource wealth. The availability of natural resources is one of the keys to economic growth in an area. (Shah, M. et al. 2020)

The lack of application of independence, competence and ethics for an auditor that can affect the quality of the resulting performance is less than optimal. This research should be carried out to determine the influence of independence, competence and ethics on the performance of the inspectorate. So, the problem in the study is the first, does independence affect the performance of the inspectorate? second, does competence affect the performance of the inspectorate? and lastly does ethics affect the performance of the inspectorate? The purpose of this study is to determine and test the influence of independence on the performance of the inspectorate, to test the effect of competence on the performance of the inspectorate, and to test the influence of ethics on the performance of the inspectorate.

This research can provide benefits for providing empirical evidence regarding independence, competence and ethics towards the performance of the inspectorate. This research can also be useful for the District Inspectorate to contribute thoughts to auditors so that the District Inspectorate can routinely carry out continuous education and training to improve the ability and review of auditors in auditor policies in maintaining auditor independence. The results of this study are expected to add references to further research related to the influence of independence, competence, and ethics on the performance of the inspectorate.

II. Review of Literature

2.1 Performance of the Inspectorate

According to (Ilat & Saerang, 2015) performance is the right achievement for the level of realization of activities, plans, and policies implemented to achieve the goals, objectives, vision and mission of the organization included in the strategic plan of the organization. Performance is also commonly used to express the level of achievement or success of a person or group. Performance is an important thing for an auditor to see a performance process carried out so that an auditor can achieve the desired goals. Measuring a person's performance will be better if its effectiveness can be seen in terms of

quantity, quality, time, cost and index of a person's behavior (Akimas & Bachri, 2016). So that the performance of an auditor is suspected to affect an independent attitude, competence and good ethics.

2.2 Independence

According to (Ayem & Yuliana, 2019) Independence is a very important audit standard because the opinions of independent accountants are designed to increase credibility in the reported financial statements. (Siahaan & Simanjuntak, 2019) states auditors must be independent not only in fact, but also externally. When the auditor is willing to maintain an attitude during the audit process, independence is very appropriate for the auditor.

Independence is also an honest and fair attitude in reporting the evidence that has been found (Istiariani, 2018). Independence is one of the attitudes that an auditor must maintain in carrying out his duties (Tomasoa, 2020). So that the independence possessed by an auditor must be honest, not easily influenced by anyone in carrying out his work of general interest.

2.3 Competence

Competence is the qualification of the auditor's requirements in carrying out audit work properly. In conducting an audit requires full sufficient knowledge, good personal qualities, and other special skills. This competence is the same as the professional knowledge of auditors as a result of formal education and sufficient experience to enable auditors to detect and identify fraud occurring in the accounting system and reports in financial statements (Prasetya, 2019). According to (Istiariani, 2018) competencies are related to education and experience that should be possessed by every auditor in the field of auditing and accounting. When conducting an audit, the auditor must act fully as an expert in the field of auditing and accounting. So that this competence is closely related to the knowledge and experience of an auditor to be able to carry out his duties in auditing.

2.4 Ethics

On (Pairingan et al., 2018) states that ethics is an attitude and behavior that can be demonstrated by the ability and willingness to comply with the norms and rules that apply in the organization. The application of professional ethics is very necessary for a professional so that society can trust the quality of services provided by professionals. A person who can be called a professional in an accountant if he has complied with the rules or guidelines of the Indonesian Accountant Code of Ethics in carrying out his duties. In addition, public accountants have a clear direction in carrying out all their activities so that the decisions given can be accepted appropriately and are responsible for the decisions of the parties (Rahayu & Suryono, 2016). So that good ethics can show a person's behavior in carrying out their duties to get good quality performance.

III. Research Method

3.1 Types of Research

The type of research used in this study is quantitative research. Quantitative research is one type of research whose specifications are systematic, planned and clearly structured from the beginning until the creation of the research design. This quantitative research is used to examine certain populations and samples, data collection using research

instruments and data analysis techniques are quantitative or statistical which aims to test predetermined hypotheses.

3.2 Data and Data Sources

This study used data sources from primary data. In this study, the primary data was in the form of respondents' perceptionsof variousquestions in the questionnaire regarding related variables. This is because it relates to an auditor's acceptance of a behavior, therefore an opinion collection must be carried out rather than an auditor with valid data. The data is an answer to a questionnaire distributed to respondents in this case auditors who work at the Tana Toraja District Inspectorate Office.

IV. Result and Discussion

4.1 Characteristics of Respondents

There were four characteristics of respondents included in this study, namely age, gender, education window and length of work. Here's a further explanation related to the data than respondents:

a. Gender

Table 1. Characteristics of respondents by Gender

Gender	Sum	Percentage
Man	19	58%
Woman	14	42%
Total	33	100%

Source: Processed Data (2022)

Based on the table, it explains that the number of respondents who were the most were in respondents with a male gender, namely 19 people or 58% and the rest, namely 14 people or 42% were respondents with a female gender.

b. Age

Table 2. Characteristics of respondents by Age

Age	Sum	Percentage
<35	8	24%
35-45	18	55%
46-55	7	21%
Total	33	100%

Source: Processed Data (2022)

Based on the table, it explains that the number of respondents who were the most in respondents aged 35-45 years was 18 people or 55%, followed by respondents who were at the age of <35 years there were 8 people or 24% and those in the age range of 46-55 as many as 7 people or 21%. Thus, it can be explained that the respondents used as a study sample were dominated by respondents aged 35-45 years.

c. Education Level

Table 3. Characteristics of respondents based on Education Level

Education Level	Sum	Percentage
S1	26	79%
S2	7	21%
Total	**33**	**100%**

Source: Processed Data (2022)

Based on the table, it explains that the number of respondents who are the most are in respondents with an S1 education level, which is 26 people or 79%, followed by respondents with an S2 education level of 7 people or 21%. Thus, it can be explained that the employees in the Idirectorate of Tana Toraja Regency are dominated by respondents who have the last education of S1.

d. Length of Work

Table 4. Characteristics of respondents by Occupation

Length of work	sum	Percentage
< 10 years	23	70%
10-20 years	7	21%
>20 years	3	9%
Total	33	100%

Source: Processed Data (2022)

Based on the table, it explains that the number of respondents who were the most in respondents with a length of work <10 years, namely as many as 23 people or 70%, followed by respondents who had a length of work of 10-20 years as many as 7 people or 21% and a length of work >20 years as many as 3 people or 9%. Thus, it can be explained that the employees of the Inspektorat Kabupaten Tana Toraja are dominated by respondents who have a long work < 10 years.

4.2 Descriptive Analysis of Variables

Descriptive statistical analysis aims to provide an explanation of the research data. The picture of that data will be seen through the maximum, minimum, mean and standard deviation values obtained on the research variables. The variables used in this study are independent variables which include Independence, Competence and Ethics and the dependent variable is the Performance of the Inspectorate. The results of descriptive statistical analysis using the SPSS program are presented in the following table.

Table 5. Variable Descriptive Statistics

	N	Min	Max	Mean	Std.Dev
Independence	33	24	30	27.58	1.921

Competence	33	24	30	26.15	2.033
Ethics	33	24	30	28.12	1.883
Performance	33	24	30	27.18	1.976

Source: SPSS Output (2022)

Based on the table above, it is known about the statistical descriptive rather than the variable X and also variable Y. As for the results of the deskriptive analysis for the Inspectorate Performance variable to 33 respondents explained that the minimum value lies at the value of 24, the maximum is 30 with an average amount of 27.18 and a standard deviation of 1.976. Thus, it is known that the value on the average is greater than the standard deviation (27.18 > 1.976) then the sample data used in the study is homogeneous.

The results of the deskriptive analysis for the Independence variable in 33 numbers of respondents explained that the minimum value lies at a value of 24, the maximum is 30 with an average number of 27.58 and a standard deviation of 1.921. Thus, it is known that the value on the average is greater than the standard deviation (27.58 > 1.921) then the sample data used in the study is homogeneous.

The results ofthe de skriptive analysis for the Competency variable on 33 numbers of respondents explained that the minimum value lies at a value of 24, the maximum is 30 with an average number of 26.15 and a standard deviation of 2,033. Thus, it is known that the value on the average is greater than the standard deviation (26.15 > 2,033) then the sample data used in the study is homogeneous.

The results ofthe de sk riptif analysis for the Ethics variable on 33 respondents explained that the minimum value lies at a value of 24, the maximum is 30 with an average number of 28.12 and a standard deviation of 1.883. Thus, it is known that the value on the average is greater than the standard deviation (28.12 > 1.883) then the sample data used in the study is homogeneous.

4.3 Data Quality Test
a. Validity Test

A validity test is a test that is measured to see how the level of willingness of the data in revealing a goal will be the subject of the measurement. The validity test in question is a test used to measure the quality of the questionnaire used as an instrument rather than research so that the questionnaire that is the research instrument can be said to be valid or not. In this study, it will test whether the questionnaire given to the respondents is valid. As revealed in the explanation of data analysis in CHAPTER III, the criteria used in this study are:

r calculates > r table, then the questionnaire is valid
r calculates < r table, then invalid questionnaire
As for the results of the research carried out, obtaining the test results as follows:

Table 6. Validity Test Results

Variable	Items	r count	r table	Information
Performance	Y.1	0.626	0,3440	Valid
	Y.2	0.582	0,3440	Valid
	Y.3	0.679	0,3440	Valid

Inspectorate (Y)	Y.4	0.751	0,3440	Valid
	Y.5	0.647	0,3440	Valid
	Y.6	0,679	0,3440	Valid
Independence (X1)	X1.1	0,570	0,3440	Valid
	X1.2	0.712	0,3440	Valid
	X1.3	0.650	0,3440	Valid
	X1.4	0.725	0,3440	Valid
	X1.5	0.596	0,3440	Valid
	X1.6	0.654	0,3440	Valid
Competence (X2)	X2.1	0.405	0,3440	Valid
	X2.2	0.428	0,3440	Valid
	X2.3	0.854	0,3440	Valid
	X2.4	0.904	0,3440	Valid
	X2.5	0.806	0,3440	Valid
	X2.6	0.781	0,3440	Valid
Ethics (X3)	X3.1	0.683	0,3440	Valid
	X3.2	0.661	0,3440	Valid
	X3.3	0.683	0,3440	Valid
	X3.4	0.713	0,3440	Valid
	X3.5	0.761	0,3440	Valid
	X3.6	0,585	0,3440	Valid

Source: SPSS Output (2022)

By looking at the table above, from all the question items on the independent variables (Inspectorate Performance) and dependent variables (Independence, Competence and Ethics) the results are obtained that all the question items are valid.

b. Reliability Test

Reliability test is a test used to measure how far the results are from measurements that remain consistent when measurements are taken twice or more. The instruments that will be used in this study are, using the parameters *of Cronbach's Alpha*. If the value of *Cronbach's Alpha* obtained is greater than 0.70 then the conclusion is that the data is already reliable. The results of the reliabilitas test in this study are as follows:

Table 7. Reliability Test Results

Variable	Cronbach's Alpha	Status
X1	0.728	Reliable
X2	0.798	Reliable
X3	0.763	Reliable
Y	0.741	Reliable

Source: SPSS Output (2022)

Based on table 4. 7, then it can be noticed that the results of the rally testability on the variables X1, X2, X3 and also Y are greater than 0.70 thus all variables are in a reliable state.

4.4 Test of Classical Assumptions
a. Normality Test

The normality test has the aim of obtaining results regarding research data whether it has a normal distribution or not. To find out the normality of the data used, it can be explained using the *Kolmogorov Smirnov* model which will compare the cumulative distribution rather than the normal distribution. If the data if the significance value > 0.05 then it can be explained that the data is normal. The results of the normality test are as follows:

Table 8. Normality Test Results
One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			33
Normal Parameters[a,b]	Mean		.0000000
	Std. Deviation		1.68816969
Most Extreme Differences	Absolute		.106
	Positive		.097
	Negative		-.106
Statistical Test			.106
Asymp. Sig. (2-tailed)			.200

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source: SPSS Output (2022)

Based on the results of the SPSS output above, it is obtained at the value of the significance of the variable obtained, which is 0.200 indicating that it is greater than 0.05 (0.200 > 0.05) thus the data is normally distributed.

b. Multik testolinearity

The multicholinearity test has the purpose of knowing how the parsial test affects each of the free variables. One way is to see if there is multicholinearity by using the values in VIF and Tolerance.

When the tolerance value > 0.10 and then the VIF < 10, it can be explained that the data used in the study did not occur multicholinearity or the data used were free from multicholinearity. From the results of the tests carried out and shown in the SPSS output, the measurement results can be seen as follows:

Table 9. Multicholinearity Test Results

| Type		Tolerance	VIF
1	(Constant)		
	Independence	.924	1.082
	Competence	.903	1.107
	Ethics	.855	1.170

Source: SPSS Output (2022)

Based on the table above, the result of the value can be obtained on the tolerance and also on the VIF of each of the variables with the following explanation:
1. The tolerance value in the Independence variable is 0.924, which is greater than 0.10 and obtained for the VIF value is 1.082, which is smaller than 10, so that in variable X1, namely Independence, there is no multicholinearity.
2. The tolerance value in the Competency variable is 0.903 which is greater than 0.10 and obtained for the VIF value is 1.107, which is smaller than 10, so that in variable X2, namely Competence, there is no multicholinearity.
3. The tolerance value in the Ethics variable is 0.855 which is greater than 0.10 and obtained for the VIF value is 1.170, which is smaller than 10, so that in variable X3, namely ethics, multicholinearity does not occur.

c. Heteros test of elasticity

This test aims to find out in the research data used there are differences in variance and residual differences with one another. The result of a qualified study is that when there is a variance equation rather than a residual one, it will be called heteroskedasticity. Here's the data that can be viewed:
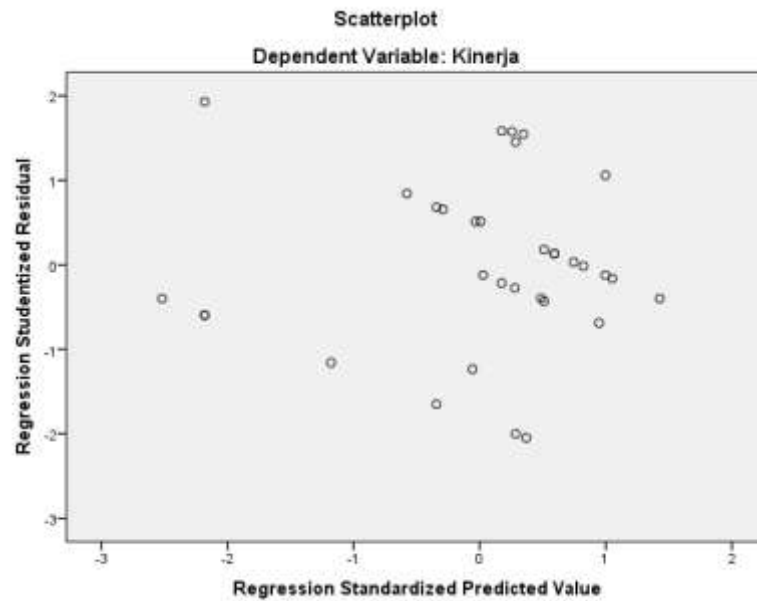
Source: SPSS Output (2022)
Figure 2. *Hetero stest results sdasticity*

In the picture above, it can be noticed that the points spread well across the at as the X axis and also the Y axis, in the results of this study also the gathering points in one place that do not form a certain pattern. It can also be stated that the data used do not experience what is called heteroskedasticity, because independent variables do not exert mutual influence.

d. Autocorrelation Test

The autocorrelation test aims to obtain results regarding the presence or absence of correlations that occur in the residuals of oneeye with the observation of others in the regression model. The requirement that must be met is that there is no autocorrelation in the regression model and to test it, the Durbin Watson test will be carried out as follows:

Table 10. Autocorrelation Test Results

Type	DW	K	Dl	Du	4-dL	4-dU
1	1.655	3	1,258	1,651	2,742	2,349

Source: SPSS Output (2022)

From the results of the above calculations, it can be obtained that the DW value is 1.655 and this value will be compared with the table value using a significant value of 5%. Dw values are located between dL and (4-dL)
Decision:

The calculation results above show that DW has a value of 1,655 which is located between dL and (4-dL) of 1,258 and 2,742, so there is no autocorrelation in this research regression model.

e. Multiple Linear Regression

This analysis aims to predict the value of the variable when the value of the free variable increases or decreases and to find out the direction of the relationship of the free

variable and also the bound variable, it can be seen through the sign rather than the value obtained negative or positive.

Tabel 11. Multiple Linear Regression Test Results

Type		B
1	(Constant)	21.824
	Independence	-.293
	Competence	.086
	Ethics	.558

Source: SPSS Output (2022)

Based on the explanation of the table above, the formula for regression is as follows:

$$Y = 21.824 - 0.293\ X1 + 0.086\ X2 + 0.558\ X3 + e$$

With explanation:
1. The constant means that all free variables have a value of zero, then the value of the bound variable is 21.824.
2. Independence (X1) has a value of - 0.293 which means that in each increase in X1, in variable Y which is The Performance of the Inspectorate experienced a decrease in value of 0.293. Thus, the variable X1 gives a negative influence to the variable Y.
3. Competence (X2) has a value of 0.086 which means that in each increase in X2, in variable Y which is The Performance of the Inspectorate, there is an increase in value of 0.086. Thus, the variable X2 gives a positive influence on the variable Y.
4. Ethics (X3) has a value of 0.558 which means that in each increase in X3, in variable Y which is Inspectorate Performance, there is an increase in value of 0.558. Thus, the variable X3 gives a positive influence on the variable Y.

4.5 Hypothesis Test
a. R2 test
The coefficient of determination aims to test how much role the independent variable plays in explaining the dependent variable in the regression model. Here are the results of testing the coefficient of determination.

Table 12. R2 Test Results

Type	R	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.520[a]	.194	1,773	1.655

Source: SPSS Output (2022)

Based on the calculation results of the table above, the value of the coefficient of determination was obtained and the influence of the three independent variables (Independence, Competence and Ethics) on the dependent variable (Inspectorate Performance) was 0.520 or 52%. This means that 52% variation in inspectorate performance variables can be explained through free variables, namely Independence, Competence and Ethics simultaneously. While the remaining 100% - 52% = 48% is explained by other variables that are not studied by the researcher and do not enter into the regression model.

b. T test (Partial)

This statistical testing of t aims to find out how the influence that occurs between free variables on bound by making an assumption that other free variables are considered as constant. Givekut this is the result of the gain from the t-test can be seen through the following table:

Table 13. T Test Results (Partial)

Type		T	Sig.
1	(Constant)	3.240	.003
	Independence	-1.726	.095
	Competence	.532	.006
	Ethics	3.101	.004

Source: SPSS Output (2022)

From the data in the table above:
1. Independence (X1)
   From the table above, the significance value of 0.095 which means greater than 0.05 (0.095 > 0.05) can be explained that Independence has no significant effect on the performance of the inspectorate or it can be explained that Ho was accepted and H1 was rejected.
2. Competence (X2)
   From the table above, the significance value of 0.006 which means that it is less than 0.05 (0.006 < 0.05) it can be explained that Competence has a significant effect on the Performance of the Inspectorate or it can be explained that Ho was rejected and H2 was accepted.
3. Ethics (X3)
   From the table above, the significance value of 0.004 which means less than 0.05 (0.004 < 0.05) can be explained that Ethics has a significant effect on the Performance of the Inspectorate or it can be explained that Ho was rejected and H3 was accepted.

4.6 Discussion

The purpose of this study is to test the influence of Independence, Competence and Ethics on the Performance of the Inspectorate. Based on the results of the analysis, the results of the study are as follows:

a. The Effect of Independence on the Performance of the Inspectorate

This study rejects the first hypothesis described in chapter 2 of this study, where independence has a positive and significant influence on the performance of the inspectorate.

The results of this test resulted in that the value of X1 is -0.293 which means that in each increment of the variable X1, the variable Y will decrease by 0.293. In the value significance section, the result is 0.095 which can be interpreted to mean that the significance value is greater than the value of 0.05, so the variable X1 Independence has a negative influence on the performance of the inspectorate.

Independence does not affect the performance of the inspectorate because the attitude of Independence is a basic attitude and has been ingrained in a person even before a person inspectorate carries out his duties so it can be explained that independence does not have a significant effect on the performance of the Tana Toraja district inspectorate.

The results of this study are in line with the research conducted by (Fachruddin & Rangkuti, 2019), which explained that Independence has no influence on the Performance of the Inspectorate. As well as (Jasman, 2016), which suggests that independence has a very low influence on the performance of APIP supervisory officers in Parigi Moutong district.

b. The Effect of Competence on Inspectorate Performance

This research supports the second hypothesis described in chapter 2 of this study, where Competence has a positive and significant influence on the Performance of the Inspectorate.

The results of this test resulted in that the value of X2 is 0.086 which means that in each increase than the variable X2, the variable Y will also increase by 0.086. In the value significance section, the result is 0.006 which can be interpreted to mean that the significance value is smaller than the value of 0.05, so thus the variable X2 Competence has a positive influence on the Performance of the Inspectorate.

This explains that the successin carrying out the duties of an auditor can be determined from the competence possessed. So that the competence possessed by an auditor is needed in carrying out his duties and the knowledge possessed by an auditor can improve the quality of the audits produced. Auditors who are more competent will be more responsive in detecting errors that occur. With the increase in work experience and also the knowledge of an auditor (competence) in the Idirectorate of Tana Toraja Regency, it will also provide an improvement in the performance of the Tana Toraja District Inspectorate.

This is also proven in a study conducted by (Sugiarmini & Datrini, 2017), which explained that Competence has a positive influence on the Performance of the Inspectorate. Where the higher the competence in the seseorang, the higher the increase that occurs in the performance of the auditor. The research conducted by (Jasman, 2016) also stated that Competence has the most dominant influence in this study so that it must be maintained and developed so that apip performance in the future becomes better.

c. The Effect of Ethics on The Performance of the Inspectorate

The results of this test resulted in that the value of X3 was 0.558 and had a significance value of 0.004 which can be interpreted to mean that the significance value is smaller than the value of 0.05, so the variable X3 ethics has an influence on the Performance of Iof the protectorate. So the third hypothesis is supported.

Ethics affects performance. An auditor who has a high sense of ethics, will not be easy in carrying out a deviant attitude because an auditor has been waiting for the values that exist in the auditor profession. Ethics in carrying out duties as an auditor is very influential on performance because ethics that are done well will produce good performance as well. An auditor in carrying out his duties needs to comply with existing ethics in order to improve the quality of the audits produced. In making a decision, an auditor must use an ethical understanding that is still valid so that the resulting decision can be accepted fairly. Therefore, an auditor must have good and high ethics in carrying out his duties so that an auditor can comply with applicable regulations.

The results of this study are also proven by research conducted (Sugiarmini & Datrini, 2017) which explains that ethics has a positive and significant influence on auditor performance. As well as research conducted by (Jasman, 2016) also stated that Ethics partially had a positive and significant effect on the performance of the Government Internal Supervisory Apparatus (APIP) at the Regional Inspectorate of Parigi Moutong Regency.

V. Conclusion

From the results of research conducted on the effect of Independence, Competence and Ethics on the Performance of the Inspectorate, the following conclusions were obtained: 1) Independence has no effect on the Performance of the Inspectorate at the Tana Toraja Regency Inspectorate. 2) Competence has a positive and significant effect on the Performance of the Inspectorate in the Tana Toraja District Inspectorate. 3) Ethics has a positive and significant effect on the Performance of the Inspectorate in the Tana Toraja District Inspectorate.

The limitation of this study is that this research was carried out using data collection through questionnaires and researchers were not directly involved in activities at the Tana Toraja District Inspectorate but it would be even better if subsequent researchers could add interviews and also how researchers should enter in depth into the inspectorate as access to obtain valid information. Research variables are also limited only to independence, competence and ethics, it is recommended that they can add independent variables beyond the three variables used in this study.

As for some suggestions that researchers can provide related to the research conducted in this study, the results were obtained that in the Tana Toraja Regency Inspectorate, Independence has the lowest influence in this study so that it needs to be improved, the need for control from APIP superiors so that APIP independence is not disturbed by not intervening with APIP in the examination and APIP must obtain adequate support from APIP leaders so that it can cooperate with auditing and carry out work freely, so that the results of APIP inspection / supervision at the Tana Toraja Regency Inspectorate become of high quality.

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