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Competence of Internal Auditors in Higher Education

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ABSTRACT

The purpose of this study is to analyze the independence and competence of internal auditors in improving audit quality results. In the quality management cycle, the role of both external and internal auditors cannot be separated. The Auditor Activity Report provides various feedback for improvement. Because auditors must have the required competencies. There are 45 minimum competencies that auditors at Institut Agama Islam Negeri Curup must possess. From the research findings, there are several competencies that have not been mastered optimally, namely the ability to explain concepts or ideas orally or in writing clearly and fluently, have not attended training at least once a semester, managing audit management, innovative, professional, systematic nature, understanding of definition and terms of quality requirements and understanding of measurement, analysis and improvement.

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1. INTRODUCTION

The presence of universities as one of the development sectors, increasing human resources has an important and strategic role in the sustainability of a nation's development. Therefore, the existence of higher education institutions must be maintained and maintained according to its function. For this reason, quality assurance is needed, as stated in the legal basis for guaranteeing the quality of higher education, namely law number 12 of 2012 concerning higher education. It is also stated in the PERMENRISTEK DIKTI regulation Number 44 of 2015 concerning SN DIKTI, number 32 of 2016 concerning the accreditation of Study Programs and tertiary institution, number 61 of 2016 concerning PD DIKTI, number 62 of 2016 concerning the SPM DIKTI and number 100 of 2016 concerning the establishment, change, the dissolution of PTN and PT which is also regulated in BAN PT in Per-BAN-PT number 2 of 2017 concerning National Accreditation of higher education. And number 4 of 2017 concerning policies for the preparation of accreditation instruments.

From the explanation above, that quality assurance in higher education is not only an obligation but also guarantees that the implementation of higher education is in accordance with the stipulated requirements. Policies related to quality, especially implementation at IAIN Curup, are how IAIN Curup creates Islamic higher education institutions that can be oriented to improving the quality of outcomes, so that they have strategic value in an effort to educate the nation's life. IAIN Curup can

organize education¹⁶, research and community service and is able to realize its vision and mission. And IAIN Curup to be able to provide what is expected by graduate users and meet the needs of consistent and programmed scientific development.

To achieve this goal, Institut Agama Islam Negeri Curup conducts an internal evaluation involving auditors. "Trust and reliability in the audit process depend on the competence of the personnel carrying out the audit." (ISO 19011:2011). As stated "auditor competence has a positive influence on audit quality" (Rahmawati & Fajar, 2017). The same thing was also conveyed "in supporting its performance, the auditor must have adequate competence to carry out his work" (Railfan, 2016).

Meanwhile, another opinion says "internal auditing must be carried out in an expert manner and with proper professional rigor, including: (a) Staffing, to ensure that the technical skills and educational background of the internal auditor are competent enough for their duties, (b) Human relations and communication, to ensure that the auditor is trained in relationships with others and is effective in communicating. Continuing education, to ensure that the competent techniques of the internal auditor are always kept up to date. Care and professionalism to assure the Bank that the internal auditors work consistently with the established standards." (Sihwahjoeni, 2011).

Understanding the explanation above, it can be understood that IAIN Curup in carrying out internal quality audits or AMI must use auditors who meet the requirements and conditions that have been set. This is due to the fact that the findings and recommendations of the auditors submitted through the management review meeting will be taken into consideration by the leadership in making various policies and decisions. Then it also becomes a barometer to evaluate the achievement of the expected goals so that they can find various solutions if various problems, problems, obstacles are found in the implementation of education.

It is conceivable, if the Auditors carry out audit activities that do not meet the expected requirements, it will certainly have an impact on: 1) the distrust of the auditees on the findings than on the Auditors, 2) the policies, decisions, solutions taken by the leaders will become distrustful. so that the desired goals and objectives are not optimal, 3) the implementation or implementation of AMI is not carried out properly, 4) AMI findings have the potential to make the Auditor a source of conflict. For this reason, auditors are required to carry out audit activities to meet the required competency requirements.

At IAIN Curup, the Auditors together with the Quality Assurance Institute (*Lembaga Penjamin Mutu*) carry out Internal Audit (*Auditor Mutu Internal*) activities by involving internal auditors. These auditors have also carried out audit activities and have submitted the results through a Management Review Meeting (*Rapat Tinjauan Manajemen*) in front of the auditees and leaders. And interestingly, one faculty with nine study programs rejected the work of the auditors. That's why this study will attempt to describe the competence of the Auditors of IAIN Curup.

Competency of Internal Auditors

Whatever the type of measurement, the personnel must have competence.¹² In the Big Indonesian Dictionary, competence is "the authority or power to determine (decide something), the expertise to master the grammar of a language in an abstract or spiritual way. Another definition states "competence is a set of intelligent, responsible actions that a person has as a condition to be considered capable by the community⁴ in carrying out tasks in certain fields of work" (Mendiknas RI, 2002). Article 1 (10) of the law on employment states that "Competence is the work ability of each individual which includes aspects of knowledge, skills and work attitudes in accordance with established standards. According to government regulation (PP) No. 23 of 2004 that "Work competency is a process of providing competency certificates that is carried out systematically and objectively through competency tests that refer to Indonesian and or international national work competency standards." Another interesting definition is put forward "Competence is the ability and characteristics of a Civil Servant in the form of knowledge, skills and behavioural attitudes needed in

carrying out the duties of his position so that the Civil Servant can carry out his duties professionally, effectively and efficiently" (Kepala BKN, 2003).

From all the definitions described above, it is agreed that in that competence there is a set of abilities that must be possessed by a person. This ability includes knowledge, attitude, character or work attitude, all of which are in accordance with the established standards. Because it also means that not all work is carried out by competent people, because to be called competent one must have several requirements.

Auditor according to the International Standard of Organization is "a person who has the competence to carry out or carry out the audit process" (Iso et al., 2002). Referring to the professional standards of public accountants, an auditor is "a person or more who has the expertise and also sufficient technical training as an auditor" (Stufflebeam, 2001). Auditors are people who carry out audit activities because they have the required competencies. Auditors have an important role in carrying out audit activities in accordance with applicable areas, principles and rules. The results of his work are reports, notes and descriptions of accountability to stakeholders.

"Auditors are required to always use professional expertise and accuracy in every audit work carried out in accordance with professional standards, auditors must also be independent and have an objective, impartial mental attitude and avoid the possibility of conflicts of interest in carrying out their audit duties" (Prabowo, 2017).

Auditors cannot perform their work optimally if it is not followed by adequate competence. The knowledge, experience, and education of an auditor will deepen the problems encountered, put forward so that the level of accountability and quality of the policies that will be taken will be better. It was stated that "auditor competency standards describe the minimum size of ability that an auditor must have which includes aspects of knowledge, skills, and attitudes to be able to carry out duties in auditor functional positions with good results" (Wahyuni, 2018). It can be concluded that the auditor must have several requirements before carrying out his duties as an auditor.

Based on the 2015 version of ISO/IEC/7021-1, the criteria for an auditor are: (1). Have knowledge of types of organizations in general, size, governance, organizational structure, work areas, information/data systems, documentation systems and information technology applicable in the organization, agency or company to be audited; (2). Have knowledge of generic management audit system principles, practical techniques; (3). Have knowledge of the process of a certification body, so that it can perform in accordance with the procedures and processes of the certification body; (4). Have knowledge of terminology, practical implementation and general processes for the client's business sector, so as to understand sector expectations in the context of management system standards or other normative documents; (5). Have knowledge related to product types; (6). Have communication knowledge; (7). An auditor must be able to read and write with sufficient speed, accuracy and understanding so as to record, record effectively and communicate audit findings and conclusions; (8). Able to present findings; (9). Able to conduct interviews; (10). Capable and manage audits to achieve audit objectives; (11). Have knowledge of quality management standards.

Meanwhile, another opinion states the auditor's requirements: (1). trained personnel; (2). Independent; (3). Standard mastery; (4). Mastery of audit techniques (examining, questioning, evaluating, and reporting); (5). Communication (oval); (6). Writing ability; (7). Additional skills (planning, organizing, communicating and directing) (UGM, 2019).

The requirements for auditor standards are a must to be met in order to maintain the quality and credibility of the auditors and their audit results. The requirements and audit measures require the professional quality of the auditor, because one of the objectives of the audit is to get feedback or an assessment of the level of trustworthiness of an accountability report. Good and credible and objective accountability reports are obtained from qualified auditors. In ISO 14001, auditor competencies are "formal training, employee competency education, personality, knowledge and experience." (ISO 14001:2017).

13 When referring to the expectancy theory developed in the auditor's activities, that auditor performance is a joint function of the auditor's ability to perform the task, the auditor's perception of the suitability of the role performed and motivation (Sujana, 2012). Therefore, the auditor must meet at least: "1) sufficient technical expertise and training as an auditor, 2) have independence in every mentality and 3) use his professional skills carefully and thoroughly as an auditor" (2021). The above is clarified by 10 study which states "There is a positive influence between professionalism and independence on audit quality. In other words, the higher the professionalism and independence of the auditor, the higher the impact on the quality of the audit it produces.

Auditor is a profession that has special expertise that is trusted by the public. They do an independent assessment. Therefore, users of reports produced by auditors feel confident that the reports produced meet the specified requirements. Referring to agency theory which describes the correlation between business owners and management is difficult to create due to differences in interests. Different interests between business actors and management cause management doubts about the report produced. To avoid the difference in interests, a third party is needed, namely an independent auditor. "Experienced auditors encounter more unusual items than less experienced editors." (Gea & Widhiyani, 2018). This is in line with the statement that 1 highly educated auditors will have a broader view of various matters and have more knowledge about the field they are involved in, so that they can find out various problems in depth. With a fairly broad knowledge, auditors will find it easier to follow increasingly complex developments (Alim, Hapsari, & Purwanti, 2007)

7 From some of the opinions above, it can be concluded that the competence of an auditor as an expert is a personal quality that must be possessed by an auditor as seen from his educational background, adequate training, extensive knowledge and sufficient skills in his field. According to Reni "the indicators of auditor competence are 1) the knowledge component, which is an important component in a competency. This component includes knowledge of facts and procedures, 2) ability to communicate creativity, cooperation, 3) expertise regarding the object of examination, 4) expertise regarding techniques or methods of conducting examinations and 5) expertise in conveying examination results (Reni, 2014).

2. METHODS

This research was conducted at the Institut Agama Islam Negeri Curup in 2021 with a population of all internal auditors at IAIN Curup. The approach in 22 analyzing research results used a qualitative approach (Fathurrochman, 2021). This use is because the purpose of this study is to describe the competence of internal auditors. Data collection is carried out with instruments with closed answer choices. The instrument was answered by the auditors gathered at the quality assurance agency (*Lembaga Penjamin Mutu*) of IAIN Curup. The research data are described in the form of percentages which are then analyzed by discussing theoretical narratives (Guillen-Royo & Wilhite, 2015).

3. FINDINGS AND DISCUSSION

Based on empirical data obtained the fact that the competence of internal auditors at the Islamic Institute of Religion (IAIN) Curup as a whole amounted to 22 people; with the following competencies: have an education level above Strata 1 (S1) of 100%, do not carry out internal audits within the scope of their own duties (72.72%), have a certificate issued by an official institution related to auditor training and education (100%), have an age of under 52 years (100%), able to carry out audits properly and correctly (100%), able to prepare audit reports according to government audit standards (68.18%), understand the technical implementation of reporting (100%), understand the scope to be audited (100%), understand all the legal basis to be audited (68.18%), understand all standard operating procedures/SOPs for the location/area to be audited (100%),

Based on the results of the study, several competencies of internal auditors have not reached the maximum, such as those who are still carrying out their own duties (27.28%), have not been able to make audit reports on government audit standards (31.82%), have not understood all the legal basis being audited (31.82%), have not attended education and training 6 times (100%), have not been able to explain concepts, ideas orally or in writing clearly and fluently (18.19%), have not attended minimal education and training twice every year (61%), have not been able to manage audit management starting from planning, organizing, communicating and directing (77.27%), having innovative nature (59.09%), professional competence (78.82%), competence systematic nature (77.27%), competence in understanding terms and quality requirements (77.27%), and understanding measurement, analysis and improvement (72.27%).

Auditors may not conduct audits on their own unit or scope of work. Auditors will be influenced by interests, feelings, social, emotional, and prestige so that it will be subjective. On the other hand, the audit results or audit findings obtained are less trusted by the auditors or other departments. If something like this happens, the auditor will manipulate the report not based on objectivity. As explained in the Theory of Planned Behavior.

In the Theory of Planned Behavior, he explained that the intention to behave can lead to the behavior displayed by the individual. Meanwhile, the intention to behave arises because it is determined by 3 determining factors, namely:

1. *Behavior beliefs*, namely the individual's belief in the results of a behavior and evaluation of those results (beliefs strength and outcome evaluation).
2. *Normative beliefs*, namely beliefs about the normative expectations of others and the motivation to meet those expectations (normative outcome evaluation).
3. *Control beliefs*, namely beliefs about the existence of things that support or hinder the behavior to be displayed (Control beliefs) and perceptions about how strong the things that support and describe the behavior (perceived power) (Ajzen, 1985).

Increasing the competence of auditors must always be sought because regulations related to quality are always changing according to developments and demands, legal, technical, mechanisms, procedures, work instructions are also constantly changing.

Auditors who do not try to improve their competence will not be able to carry out audits properly, systematically, efficiently, effectively, economically which has an impact on audit quality or results. As emphasized that: "The experience of the auditors will affect the quality of the audit, they found that the more experience the auditors themselves can produce various conjectures in explaining audit findings" (Libby & Frederick, 1990).

As an auditor who validates the scope of the audit, he must be able to manage audit management starting from the audit planning phase, audit implementation to audit follow-up. includes audit plans such as audit scope, location, units within the organization in the process and activities to be audited, duration of audit, leading auditee work, working hours and shift hours, lunch/break hours, number of personnel explaining the activities concerned, complexity, process (critically), and importance of the scope of the audit, available auditors, time available to complete the audit, need for specific expertise or experience in the area, making checklists, determining audit samples, checking plans (Anggraini, Lestari, & Informatika, 2019).

In the audit implementation phase, the auditor must be able to collect information/documentation about standard quality management systems, quality manuals, procedures, work instructions, process performance, previous audit results, other information (complaints and subsequent processes), interviewing personnel who are responsible for the direct implementer. the operation, observing operating practices against documents and examining evidence of documentation such as planning procedures, specifications and records; make a report to close the audit and follow up as described.

Good audit quality can be achieved by implementing an audit plan by identifying the objectives, scope of the audit and the procedures to be used using the competencies possessed by an auditor. The

competence of an auditor is supported by conducting a prudent and thorough audit that will prevent carelessness to produce a good audit quality (Todea, Stanciu, & Joldoş, 2011).

The auditor has an important role accompanied by heavy responsibilities, these responsibilities include preparing a checklist before the audit is carried out, checking compliance with requirements, collecting and documenting objective evidence, requesting confirmation of the findings to the auditee on the findings obtained, recording and clearly reporting the findings. - audit findings to the person in charge of the audited area and verify corrective actions that have been taken.

Therefore, an auditor must be professional in accordance with the results of research which states (1) Internal Auditor Competence has a positive influence on the effectiveness of internal control, (2) Internal auditor service quality has a positive influence on the effectiveness of internal control, (3) Internal Auditor competence and quality Internal auditor services simultaneously affect the effectiveness of internal control, (4) Competence of internal auditors has a positive influence on the realization of good corporate governance (Putra, Sujana, & Darmawan, 2014). It is also supported by another conclusion which says "There is an influence of competence, independence and professionalism on audit quality." (Haryanto & Susilawati, 2018).

Understanding of terms and quality requirements as well as understanding of measurement, analysis. This is because the auditor must understand the meaning, substance contained in each term that exists in quality terms or quality systems. In terms of measurement, the auditor must understand the scale of the measurement scale. The measurement scale will determine the weight, ranking, results of audit decisions that describe the audit results. What will happen if the auditor is less precise in determining the assessment scales, of course, will affect the follow-up or follow-up of the audit results (Trinova, Iskandar, Fathurrochman, Damayanto, & Fatmawati, 2022).

In this regard, it is emphasized that the construct of auditor competence is 1) knowledge of accounting principles and auditing standards, 2) knowledge of the type of client industry, 3) formal education that has been taken, 4) training, courses and special skills possessed, 5) number of clients audited, 6) experience in conducting audits, 7) types of companies that have been audited (DeAngelo, 1981).

This statement is supported by other studies which conclude; The result show the influence on professionalism on performance internal auditor of 20.16%. The internal auditor has an attitude of professionalism will have a good impact on performance as it gets higher. Professionalism the higher the auditors' performance. Influence of to the performance of internal auditors of 35.28% due to auditors who have high competence capable of producing good performance, the research result the influence of professionalism, the competence of auditors on the performance of internal auditors amounted to 39.06%, it shows that the better the attitude of professionalism and have adequate competence the better the performance generated (Ajzen, 1985).

4. CONCLUSION

Based on the results of research and discussions that have been carried out, it can be concluded as follows there is forty-five competencies that must be possessed by internal auditors, there are several competencies that have not achieved the expected mastery, namely, 1) the ability to demonstrate in explaining concepts, ideas, ideas clearly and fluently, 2) not attending training at least 2 times a year, 3) managing audit starting from planning, implementation, follow-up, 4) innovative, professional and systematic nature, 5) understanding of terms and definitions of quality requirements, and 6) knowledge of measurement and analysis of measurement results.

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