

## Pengaruh kualitas audit internal terhadap efektivitas sistem pengendalian internal satuan kerja perangkat daerah di lingkungan pemerintah Kabupaten Lumajang

Dityatama

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### Abstrak

The internal control system (ICS) in the local government of Lumajang (IAQ) that held was not effective. We guess that the problem because of internal audit quality (IAQ)that held was poor. The purpose of this research waas to asses the influence of internal audit quality (IAQ) to the auditee's internal control system (ICS) effectivity. Based on a questionnaire survey of an 22 inspektorat's auditor teams of lumajang regency, data are analysed using a component based structural equation model (CBSEM) with smart - PLS program. The result showed that: there was a significant positive influence of internal audit quality (IAQ) to the effectiveness of auditee's internal contrl system (ICS). These results suggest that to improve the effectiveness of auditee's ICS, can conduct through improve the IAQ with increasing the skills and personal qualities of internal auditor, the effectiveness of the audit process, and the reliability and usefulness of internal audit reporting.