



RESEARCH ARTICLE

Enhancing Local Government Performance: The Role of Auditor Independence, Due Professional Care, and Audit Quality

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ABSTRACT

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This study investigates the influence of auditor independence and due professional care on the performance of local governments, with audit quality acting as a mediating factor. Data were obtained from respondents within the Government Internal Supervisory Apparatus (APIP) in Central Sulawesi Province using Partial Least Squares-Structural Equation Modelling. The findings demonstrate that auditor independence and proper professional care enhance audit quality, which significantly improves local government performance. The results also establish that audit quality mediates the connection between auditing practices and governance effectiveness, underscoring its significance in enhancing financial openness and accountability. Reliability and validity assessments confirm the robustness of the measurement model, whereas model fit evaluations indicate an adequate degree of explanatory capability. The research expands upon agency theory, stakeholder theory, and professionalism theory by emphasising the importance of independent auditing procedures and professional standards in the governance of the public sector. The findings highlight the necessity to enhance regulatory monitoring, minimise political involvement, and allocate resources for auditor training programs to augment audit effectiveness. Subsequent research ought to examine supplementary contextual elements that could further affect the correlation between auditing techniques and governance results.

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INTRODUCTION

Transparency and efficiency in public sector management are contingent upon effective governance and financial accountability. The Government Internal Supervisory Apparatus (APIP) in Indonesia is essential for monitoring financial processes, preventing anomalies, and enhancing local government efficacy (Rihaney et al., 2023). The efficacy of APIP in this capacity is contingent upon numerous critical elements, including auditor independence and adequate professional care (Yusup & Rahadian, 2023). Independent auditors that apply professional diligence augment the trustworthiness of financial monitoring, resulting in improved decision-making and public service delivery (Indrabudiman et al., 2019). The degree to which these characteristics affect local government performance is a significant subject of research, especially regarding the mediating influence of audit quality. Auditor independence denotes an auditor's capacity to perform audits impartially, devoid of external influences or conflicts of interest (Lestari et al., 2020). Independent auditors are more inclined to deliver impartial assessments, enhancing transparency and bolstering public confidence in governmental entities (Mohamed & Habib, 2013). Because internal auditors work within the same government entities that they audit, it is especially difficult for them to preserve their independence in the setting of the APIP (Sarjono & Sulistiadi, 2018). Consequently, comprehending the influence of independence on audit quality and governmental efficacy is crucial for enhancing public sector accountability.

Auditors are bound by the fundamental principle of due professional care, which necessitates that they execute their responsibilities with ethical responsibility, competence, and diligence (Pradana et al., 2022). When APIP auditors apply professional diligence, they augment the precision and dependability of audit reports, mitigating financial malfeasance and enhancing the overall efficacy of local governments (Hidayat, 2021). By upholding professional norms and exercising scepticism, auditors can discern financial risks and offer significant recommendations for enhanced governance (Khasodi et al., 2023). The calibre of audits acts as a crucial intermediary in the correlation between auditor independence, appropriate professional care, and the performance of local government. Comprehensive audits guarantee that financial statements accurately represent an organization's financial status, facilitating informed decision-making by policymakers (Al-Hashimi, 2019). Poor audit quality can result in inefficiencies, misallocation of resources, and a decline in public trust in government operations (Henry et al., 2022). Considering APIP's obligation to ensure effective financial oversight, analysing the significance of audit quality is essential for comprehending how internal audit functions enhance local government performance.

In addition to financial governance, these auditing issues possess wider social ramifications. When APIP operates effectively, local governments can allocate resources more efficiently, enhance public service delivery, and promote economic development. In contrast, inadequate auditing systems may lead to financial mismanagement, corruption, and social discontent, resulting in instability and diminished faith in public institutions (Batista et al., 2020; Johnsen et al., 2001). This study seeks to investigate the impact of auditor independence and due professional care on local government performance via audit quality, specifically targeting APIP in Central Sulawesi Province. The study offers empirical insights into the efficacy of internal auditing in enhancing governance and financial responsibility through the analysis of these linkages. The results will be beneficial for policymakers, auditors, and governmental entities aiming to refine public sector auditing and elevate overall governmental efficacy.

LITERATURE REVIEW

The correlation between auditor independence and the quality of audits

Audit quality refers to the degree to which an audit identifies and communicates material misstatements in financial statements (Tepalagul & Lin, 2015). An effective audit guarantees that financial statements faithfully reflect an entity's financial status, thereby enhancing governance and accountability (Yahaya & Onyabe, 2022). Auditor independence significantly influences audit quality, as independent auditors tend to deliver objective and unbiased assessments (Meini et al., 2022). Prior research demonstrates that auditor independence improves the credibility of audit reports, thereby strengthening the reliability of financial information utilised by decision-makers (Vu & Hung, 2023). Independent audits facilitate the identification of financial discrepancies and the reduction of fraudulent practices within public sector institutions, thereby enhancing audit quality. We propose the following hypothesis:

H1: Auditor independence has a positive impact on audit quality

The Correlation Between Due Professional Care and Audit Quality

Due professional care is a significant factor affecting audit quality. Auditors who perform audits with diligence and scepticism are more likely to identify misstatements, thereby ensuring that audit findings accurately represent the organization's financial position (Suhendra, 2021). This subsequently improves the quality of the audit and its effectiveness in enhancing governance. Studies indicate that auditors who apply due professional care demonstrate greater diligence in their evaluations, thereby minimising the likelihood of errors and financial mismanagement (Octaviani et al., 2021). This results in enhanced accuracy of financial reports and improved decision-making processes within local governments. The subsequent hypothesis is proposed based on this argument:

H2: The application of due professional care enhances the quality of audits

The correlation between audit quality and the performance of local government entities High-quality audits are essential for enhancing local government performance through the promotion of financial transparency and accountability. A thorough audit process allows local governments to detect financial inefficiencies, apply corrective actions, and allocate resources more

efficiently (Wijaya & Solikhin, 2021). Numerous studies emphasise the importance of audit quality in enhancing trust in public institutions. Accurate and reliable financial reports enable policymakers and stakeholders to make informed decisions, thereby enhancing public service delivery (Usang & Salim, 2016). Poor audit quality undermines financial governance, thereby elevating the risk of corruption and mismanagement. We propose the following hypothesis:

H3: Audit quality has a positive impact on the performance of local government.

The role of audit quality as a mediator

Audit quality functions as an essential link among auditor independence, due professional care, and the performance of local government. Independent auditors and individuals exercising due professional care enhance audit quality, which in turn improves government performance. Therefore, audit quality serves as a mediating factor in these relationships (Odin & Oziegbe, 2022; Prabowo & Suhartini, 2021; Tepalagul & Lin, 2015). Independent auditors generate more objective and credible audit reports, thereby enhancing financial transparency and accountability within local governments. When auditors exercise due professional care, they ensure the accuracy and reliability of audit findings, thereby enhancing governance effectiveness. Consequently, audit quality enhances the beneficial impacts of auditor independence and due professional care on the performance of local government. We propose the following hypotheses to empirically examine this mediating role:

H4: Audit quality serves as a mediator in the relationship between auditor independence and the performance of local government.

H5: Audit quality serves as a mediator in the relationship between due professional care and the performance of local government.

RESEARCH METHODOLOGY

This research utilizes a quantitative methodology through a survey to investigate the impact of auditor independence and due professional care on the performance of local governments, with audit quality serving as a mediating variable. Data were collected using structured questionnaires distributed to the Government Internal Supervisory Apparatus (APIP) in Central Sulawesi Province. A total of 250 questionnaires were distributed, resulting in 123 valid responses and a response rate of 49.2%. The purposive sampling technique targeted auditors and supervisory officials possessing relevant experience in financial oversight. Due to the complexity of the examined relationships, Partial Least Squares-Structural Equation Modelling (PLS-SEM 4) was utilised as the primary analytical tool, as it is appropriate for predictive modelling and analysing intricate structural relationships, particularly with smaller sample sizes. The questionnaire comprised close-ended questions assessed via a five-point Likert scale, ranging from 1 (Strongly Disagree) to 5 (Strongly Agree). This study utilised key variables derived from validated sources. Auditor independence was assessed through the auditor's capacity to operate objectively, free from external influences (Iryani, 2017; Puspitarani & Mapuasari, 2020). Professional care was evaluated based on auditors' diligence, professional scepticism, and compliance with ethical and professional standards (Bayu et al., 2023; Layli & Arifin, 2020; Meiryani, 2019; Pradana et al., 2022). Audit quality was assessed through the reliability, accuracy, and effectiveness of audit processes (Christensen, 2022; Elyana et al., 2023; Nugroho et al., 2021; Tansuria, 2020), whereas local government performance was evaluated in terms of financial transparency, accountability, and efficiency in the management of public resources (Patrucco et al., 2021; Usang & Salim, 2016; Wijaya & Solikhi, 2022; Zamzami & Rakhman, 2023).

The data analysis was performed in multiple stages utilising PLS-SEM 4. Initially, a descriptive analysis was conducted to summarise the characteristics of the respondents. The measurement model (outer model) was evaluated to confirm construct validity and reliability through Average Variance Extracted (AVE), Composite Reliability (CR), and Discriminant Validity. The structural model (inner model) was subsequently tested to analyse the relationships among variables, employing path coefficients, the coefficient of determination (R^2), effect size (f^2), and predictive relevance (Q^2). Mediation analysis was conducted to evaluate the mediating role of audit quality in the relationship among auditor independence, due professional care, and local government performance. The analysis employed bootstrapping alongside the Variance Accounted For (VAF) method to assess the strength of the mediation effect. To ensure ethical compliance, informed consent was obtained from all respondents, and their responses were maintained as confidential and

anonymous. Participation was voluntary, and respondents retained the right to withdraw at any point. Ethical approval was secured to ensure compliance with research guidelines in public sector studies.

RESULTS AND DISCUSSION

The results presented in Table 1 provide the outer loadings for each indicator, which measure how well each observed variable represents its respective latent construct. Outer loadings are a key component in confirmatory factor analysis (CFA) and Partial Least Squares Structural Equation Modeling (PLS-SEM), as they assess the strength of the relationships between indicators and their underlying constructs. The high loadings suggest that these indicators provide a reliable measurement of audit quality, ensuring that the construct is well-defined. The relatively strong loadings indicate that the selected items effectively represent local government performance, ensuring robust construct validity. The outer loadings demonstrate that all indicators have high and acceptable factor loadings, suggesting that the measurement model is well-constructed. Given that all values exceed the 0.70 threshold, the results confirm strong indicator reliability, reinforcing the robustness of the model in capturing the relationships between Audit Independence, Due Professional Care, Audit Quality, and Local Government Performance.

Table 1: Outer loadings

	Auditor Independence	Audit Quality	Due Professional Care	Local Government Performance
AI1	0.883			
AI2	0.908			
AI3	0.814			
AQ1		0.807		
AQ2		0.892		
AQ3		0.925		
DPC2			0.857	
DPC3			0.922	
LGP1				0.765
LGP2				0.758
LGP3				0.825
LGP4				0.876

The results presented in Table 2 assess the discriminant validity of the constructs, which evaluates whether each construct is distinct from the others in the model. Discriminant validity ensures that a construct measures a unique concept rather than overlapping significantly with other constructs. The values in the table represent the correlations between the constructs, and for adequate discriminant validity, each construct should share more variance with its own indicators than with other constructs. A commonly used criterion for assessing discriminant validity is the Fornell-Larcker criterion, which states that the square root of the Average Variance Extracted (AVE) for a construct should be greater than its correlation with any other construct.

Table 2: Discriminant validity

	Audit Independence	Audit Quality	Due Professional Care
Auditor Quality	0.554		
Due Professional Care	0.582	0.524	
Local Government Performance	0.630	0.771	0.666

The correlation between Audit Independence and Audit Quality is 0.554, indicating a moderate positive relationship. Similarly, Due Professional Care and Audit Quality show a correlation of 0.524, suggesting that while they are related, they remain distinct constructs. The relationship between Due Professional Care and Audit Independence (0.582) is slightly stronger, but still within an acceptable range, reinforcing that these two constructs measure different aspects of audit processes. The strongest correlation in the model is observed between Audit Quality and Local Government Performance (0.771), suggesting that audit quality plays a critical role in influencing governance outcomes. Additionally, Audit Independence (0.630) and Due Professional Care (0.666) also show strong positive correlations with Local Government Performance, indicating that these factors contribute significantly to the effectiveness of public sector governance. The results suggest that while the constructs are moderately to strongly correlated, they remain sufficiently distinct, supporting the discriminant validity of the measurement model. These findings confirm that Audit Independence, Due Professional Care, Audit Quality, and Local Government Performance measure separate but interrelated concepts, validating the structural model used in this study.

Table 3: Reliability

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
Auditor Independence	0.839	0.869	0.902	0.755
Audit Quality	0.847	0.856	0.908	0.767
Due Professional Care	0.743	0.786	0.884	0.793
Local Government Performance	0.824	0.846	0.882	0.652

The results presented in Table 3 provide an assessment of the reliability and validity of the constructs used in this study, based on Cronbach's alpha, composite reliability (rho_a and rho_c), and average variance extracted (AVE). These measures are essential for evaluating the internal consistency of the constructs and ensuring that the indicators effectively capture the intended theoretical concepts. The Cronbach's alpha values indicate that all constructs exhibit acceptable levels of internal consistency, as they exceed the recommended threshold of 0.70. Specifically, Audit Independence (0.839), Audit Quality (0.847), Due Professional Care (0.743), and Local Government Performance (0.824) demonstrate satisfactory reliability. Although Due Professional Care has a slightly lower Cronbach's alpha (0.743), it remains within the acceptable range, suggesting moderate but sufficient internal consistency. This finding underscores the need for further validation to confirm the robustness of this construct. The composite reliability values (rho_a and rho_c) provide further evidence of the constructs' reliability. The rho_c values for all constructs exceed 0.80, with Audit Independence (0.902), Audit Quality (0.908), Due Professional Care (0.884), and Local Government Performance (0.882) all indicating strong reliability. The rho_a values, which offer a more conservative estimate, also confirm high internal consistency, with values ranging from 0.786 to 0.869. These results suggest that the constructs are measured with a high degree of precision and reliability, reinforcing their suitability for use in the structural model.

In terms of validity, the average variance extracted (AVE) values indicate that all constructs demonstrate strong convergent validity, as they exceed the minimum threshold of 0.50. The AVE values for Audit Independence (0.755), Audit Quality (0.767), Due Professional Care (0.793), and Local Government Performance (0.652) confirm that each construct explains a substantial proportion of the variance in its respective indicators. These findings suggest that the selected indicators effectively represent their underlying theoretical constructs and contribute to the overall validity of the measurement model. The reliability and validity analysis confirms that the measurement model is well-structured and statistically sound. The results indicate that all constructs exhibit high internal consistency and strong convergent validity, ensuring their suitability for further structural modeling. While Due Professional Care has a slightly lower Cronbach's alpha, its composite reliability and AVE values remain high, suggesting that the construct is still reliable. These findings provide strong empirical support for the measurement framework used in this study, reinforcing its

ability to capture the relationships between Auditor Independence, Due Professional Care, Audit Quality, and Local Government Performance with a high degree of accuracy.

Table 4: Fit model

	Saturated model	Estimated model
SRMR	0.088	0.119
d_ULS	0.598	1.101
d_G	0.358	0.397
Chi-square	322.153	343.093
NFI	0.698	0.679

The results presented in Table 4 provide key model fit indices, these indices help determine how well the proposed model explains the relationships among auditor independence, due professional care, audit quality, and local government performance. The Standardized Root Mean Square Residual (SRMR) is reported as 0.088 for the saturated model and 0.119 for the estimated model. The SRMR value below 0.10 suggests an acceptable fit, indicating that the model adequately represents the observed data. However, the estimated model's SRMR of 0.119 slightly exceeds the recommended threshold, suggesting minor model misspecifications that may need further refinement. The d_ULS (Squared Euclidean Distance) and d_G (Geodesic Distance) values indicate the discrepancy between the empirical covariance matrix and the model-implied covariance matrix. The saturated model reports d_ULS = 0.598 and d_G = 0.358, while the estimated model has higher values (1.101 and 0.397, respectively). These results suggest that the estimated model exhibits a greater deviation from the perfect fit, which may indicate areas for improvement in model specification. The Chi-square values for the saturated and estimated models are 322.153 and 343.093, respectively. While a lower Chi-square value is generally preferable, it is important to interpret this metric in conjunction with other fit indices, as Chi-square tends to be sensitive to sample size. The Normed Fit Index (NFI) values for both models are 0.698 (saturated) and 0.679 (estimated). While values closer to 1.0 indicate a good model fit, these results suggest that the model's overall fit could be improved. Typically, an NFI above 0.90 is considered indicative of a well-fitting model, so further model refinement may be necessary to enhance explanatory power. The model demonstrates an acceptable but not optimal fit, some indices suggest potential areas for improvement. The slightly high SRMR and lower-than-ideal NFI indicate that the model could benefit from further adjustments, such as refining measurement indicators or reconsidering structural relationships. Nonetheless, the results still provide a reasonable basis for understanding the influence of auditor independence and due professional care on local government performance through audit quality.

Table 5: Path coefficient and significant test results

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
Auditor Independence -> Audit Quality	0.356	0.359	0.091	3.931	0.000
Audit Quality -> Local Government Performance	0.661	0.666	0.060	11.056	0.000
Due Professional Care -> Audit Quality	0.263	0.263	0.074	3.563	0.000

The results presented in Table 5 provide insights into the path coefficients and significance tests for the relationships among auditor independence, due professional care, audit quality, and local government performance. The findings indicate that auditors who maintain independence are more likely to conduct unbiased and high-quality audits. This reinforces the importance of ensuring that auditors operate free from external pressures, as their level of independence directly influences the reliability and accuracy of audit reports. Similarly, due professional care indicating that auditors who

exercise greater diligence, professional skepticism, and adherence to ethical standards contribute to improved audit quality. Although the effect of due professional care on audit quality is slightly weaker than that of auditor independence, it remains statistically significant, highlighting the necessity of maintaining high professional standards in auditing practices.

The most substantial relationship in the model is observed between audit quality and local government performance ($\beta = 0.661$, $p = 0.000$, $t = 11.056$), confirming that high-quality audits play a crucial role in enhancing governance outcomes. This strong and highly significant effect suggests that audit quality is a key determinant of local government performance, as reliable audit reports contribute to improved financial transparency, accountability, and decision-making within government institutions. Overall, the results emphasize the critical role of audit quality as a central factor in improving local government performance. While both auditor independence and due professional care directly enhance audit quality, it is audit quality itself that has the greatest impact on governance effectiveness. These findings underscore the need for policies that strengthen auditor independence, reinforce ethical auditing standards, and enhance the overall quality of audits to ensure better financial management and accountability in the public sector.

Table 6: Indirect and total effects

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
Mediating Effects					
Auditor Independence -> Audit Quality -> Local Government Performance	0.236	0.240	0.068	3.470	0.001
Due Professional Care -> Audit Quality -> Local Government Performance	0.174	0.175	0.053	3.299	0.001
Total Effects					
Auditor Independence -> Audit Quality	0.356	0.359	0.091	3.931	0.000
Auditor Independence -> Local Government Performance	0.236	0.240	0.068	3.470	0.001
Audit Quality -> Local Government Performance	0.661	0.666	0.060	11.056	0.000
Due Professional Care -> Audit Quality	0.263	0.263	0.074	3.563	0.000
Due Professional Care -> Local Government Performance	0.174	0.175	0.053	3.299	0.001

The results presented in Table 6 highlight the indirect (mediating) and total effects among auditor independence, due professional care, audit quality, and local government performance. The mediating effects demonstrate that audit quality significantly mediates the relationship between auditor independence and local government performance, as well as the relationship between due professional care and local government performance. These findings suggest that audit quality plays a crucial role in translating both auditor independence and due professional care into improved government performance. When auditors operate with greater independence, their ability to produce unbiased and reliable audits increases, thereby enhancing governance effectiveness. Similarly, when auditors exercise due professional care, their thoroughness and adherence to ethical standards contribute to higher audit quality, ultimately leading to better decision-making and accountability in local government institutions.

The total effects provide further insights into the strength of these relationships. Auditor independence has a significant direct effect on audit quality, indicating that auditors who maintain independence are more likely to produce high-quality audits. Additionally, due professional care positively influences audit quality, suggesting that professional diligence enhances the accuracy and reliability of audits. The strongest relationship in the model is observed between audit quality and local government performance, confirming that audit quality is a critical determinant of effective governance and financial transparency. Furthermore, the total effects indicate that auditor independence significantly affects local government performance, reinforcing the idea that auditors who operate autonomously contribute to stronger governance outcomes. Similarly, due professional care positively impacts local government performance. These findings underscore the importance of maintaining both independence and professional diligence among auditors to ensure effective financial oversight.

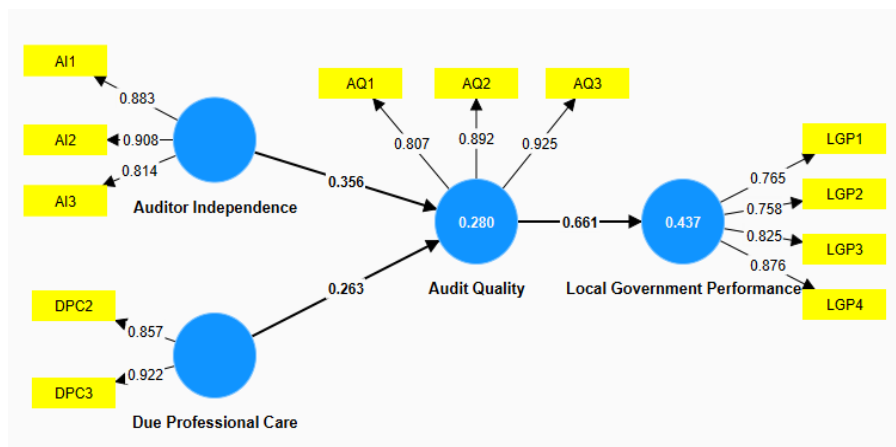


Figure 1: Full model

The structural model (inner model) assesses the relationships between the latent variables using path coefficients. The relationship between Auditor Independence and Audit Quality has a path coefficient of 0.356, indicating a moderate positive effect. Similarly, Due Professional Care positively influences Audit Quality, with a path coefficient of 0.263, though the effect is weaker than that of Auditor Independence. The strongest relationship in the model is between Audit Quality and Local Government Performance, with a path coefficient of 0.661, suggesting that higher audit quality significantly enhances government performance. The R^2 values indicate the explanatory power of the model. Audit Quality has an R^2 of 0.280, meaning that Auditor Independence and Due Professional Care explain 28% of the variance in Audit Quality. Meanwhile, Local Government Performance has an R^2 of 0.437, indicating that Audit Quality explains 43.7% of its variance, suggesting that audit quality is a key determinant of local government performance.

The findings of this study contribute to the existing body of knowledge by expanding the application of agency theory, stakeholder theory, and professionalism theory in the context of public sector auditing. Unlike prior studies that primarily focus on external audits, this research provides empirical evidence on the role of internal auditors within government institutions, specifically through the lens of the Government's Internal Supervisory Apparatus (APIP) in Central Sulawesi Province. By demonstrating that audit quality mediates the effects of auditor independence and due professional care on local government performance, this study enhances the theoretical understanding of how internal audit functions contribute to governance effectiveness. From a practical standpoint, these findings emphasize the need for policymakers to strengthen auditor independence and reinforce professional auditing standards. Given that audit quality has the strongest impact on local government performance, government institutions should invest in capacity-building programs, improve regulatory oversight, and adopt international auditing standards to enhance audit effectiveness. Moreover, ensuring adequate legal protection for auditors against political interference is essential for maintaining independence and improving audit outcomes.

CONCLUSION

This study emphasises the critical function of audit quality in mediating the impacts of auditor independence and due professional care on the performance of local government. Strong auditing

mechanisms, adherence to professional standards, and regulatory independence can enhance financial transparency, promote accountability, and improve public trust in governance within government institutions. The model demonstrates that Audit Quality serves as a mediator in the relationship among Auditor Independence, Due Professional Care, and Local Government Performance. The findings emphasise the necessity of strengthening auditor independence and ensuring professional diligence to enhance audit quality, thereby contributing to improved governance, financial transparency, and accountability within local government institutions. Future research should investigate additional moderating and contextual variables that may influence the relationship between auditing practices and governance outcomes, thereby enhancing the theoretical and empirical foundation of public sector auditing.

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