THE RELATIONSHIP BETWEEN ETHICS, EXPERTISE, AUDIT EXPERIENCE, FRAUD RISK ASSESSMENT AND AUDIT SITUATIONAL FACTORS ON AUDITOR PROFESSIONAL SCEPTICISM

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Abstract

This study aims to prove empirically the effect of ethics, expertise, audit experience, fraud risk assessment, and audit situational factors on auditor professional scepticism. To test the hypotheses, a Partial Least Square analysis is applied to questionnaire survey data from 40 auditors from Audit Board of the Republic of Indonesia, Riau Province Representatives. As hypothesized, the results revealed the existence of a significant and positive association between ethics, audit experience, fraud risk assessment and situational factors on scepticism of auditors. Contrary to the hypothesis proposed, this study fail to give support to the influence of expertise on auditor professional skepticism. Discussion and implications of the findings and also suggestions for future research are discussed.

Keywords: Ethics, Expertise, Audit Experience, Fraud Risk Assessment, Situtional Factors and Auditor Professional Scepticism.
INTRODUCTION

Professional skepticism is an important concept in audit practice and an intrinsic part of the audit process. In developing a rational audit approach that conforms to the “due care”, the auditor should exercise professional skepticism, that means an auditor “neither assumes that management is dishonest nor assumes unquestioned honesty”. Auditors that apply professional skepticism in discipline manner will not stuck on the audit procedures contained in the audit program. Professional skepticism will assist them in assessing the risks faced by critical and take into account these risks in a variety of decisions (such as accept or reject clients; choose appropriate audit methods and techniques; assess audit evidence collected) (Tuanakota 2011). One of the causes of audit failure is the lack of professional skepticism. Low skepticism auditors, blunt the sensitivity of the fraud whether real fraud or in the form of potential or the red flags and warning signs, that indicate the existence of accounting errors and fraud (Noviyanti 2007).

Auditor’s Professional skepticism can be influenced by several factors. These factors, among others is ethics in which the auditor should uphold the integrity, independence and professionalism in carrying out his/her duties and responsibilities. Auditors face ethical dilemmas in their careers. Dealing with a client who threatens to seek a new auditor unless an unqualified opinion is issued, presents an ethical dilemma if an unqualified opinion is inappropriate. The profession provides guidance for auditors faced with ethical dilemmas through professional standards, but the ability to adhere to prescribed behavior has been questioned (Mautz 1975; Armstrong 1987; Ponemon 1988, 1990, 1992; Lampe and Finn 1992; Shaub et al. 1993) and Suraida (2005) found in her research that ethics influenced auditors professional skepticism during their audit.
In conducting the audit, auditors need to have expertise in planning the audit programs, preparing audit working papers and audit reports (Tan and Libby 1997). Previous research that is to develop theories and models Hunt (1999) in Noviyanti (2007) suggests that auditors who are skeptical will try to search for knowledge, eager to understand others and tend to be reluctant to simply accept the opinion of other and have high self-confidence, and this suggests that expertise affect professional skepticism.

According to cognitive psychology, the quality of decisions is increased in line with increasing experience (Colbert 1989). This fact indicates that the experience is related to and play an important role in making good decisions. Libby and Frederick (1990) found that more experienced auditors are able to generate a wider variety of hypotheses to explain audit findings. These auditors should also be more capable of generating hypotheses regarding ethical motivations that may serve as alternative explanations for management judgments and decisions. In particular, the experience gained through courses, training, task performance, and feedback will lead the auditor to find a good decisions. Auditors with more experience expected demonstrate a higher level of professional skepticism.

Although rare in occurrence, financial statement fraud can result in devastating losses to investors, creditors and auditors. Detecting fraud is a difficult task for auditors, in part because most have never experienced fraud in their careers(Montgomery et al. 2002; Pany and Whittington 2001). The auditor's assessment of the risks of material misstatement due to fraud should be ongoing throughout the audit. Fraud risk assessment is a psychological factor given by supervisor (auditor in charge) to the auditor as a motivation in conducting the audit in the field. High fraud risk assessment given by the supervisor to the auditor is expected to motivate for auditors to be skeptical of evidence expected examined (Noviyanti 2007).
In conducting audits, an auditor faced with a situation that has a low risk (regularities) and situations that have a high risk (irregularities). High risk situation is defined as a situation where the existence of irregularities or fraud is committed intentionally, which requires auditors to always be alert to the possibility of fraud. An auditor has a duty to search for fraud, and should be expected to detect those frauds that the exercise of professional skill and care would normally uncover (Romney et al.1980). These situational factors according to Shaub and Lawrence (1996) influenced professional skepticism.

This study aims to prove empirically the effect of ethics, expertise, audit experience, fraud risk assessment and situational audit on the BPK’s (Audit Board of the Republic of Indonesia) auditor professional skepticism. The remainder of the paper is organized as follows. The next section develops the study’s hypotheses related to the effects of ethics on professional skepticism, the effects of expertise on professional skepticism, the effects of risk assessment on professional skepticism, the effect of audit experience on professional skepticism, and the effect of audit situational on professional skepticism. The third section details the research method. The fourth section presents the study’s implications and limitations.

**Literature Review and Hypotheses Development**

Skepticism is an important part of philosophy. Through the philosophy and thought, skepticism became part of the vocabulary of auditing. Because auditing underlying accounting profession, the term used is professional skepticism (Tuanakotta 2011). The theoretical and auditing practitioners agree that professional skepticism is an attitude that absolutely must be owned by the auditor.

The third general standard of auditing involves due care in performance of all aspects of auditing. This means that auditors are professionals responsible to fulfilling their duties
diligently and carefully. Due care includes consideration of the completeness of the audit documentation, the sufficiency of the audit evidence, and the appropriateness of the audit document, and the appropriateness of the audit report. As professional, auditor must not act negligently or in bad faith, but they are not expected to be infallible. Auditor in performing financial audits should use professional skepticism in gathering evidence and objectively evaluate the adequacy, competence and relevance of evidence to trace the existence of fraud and possible deviations from the rules that have been determined. Due professional care requires the auditor to exercise professional skepticism, the attitude of mind which includes always question and critically evaluate the audit evidence.

**Ethics and Professional Skepticism**

Any profession that provides services to the community needs to have the code of ethics, which is a set of moral principles governing professional conduct (Agoes 1999). Codes of ethics are the norms, which regulate the moral behavior of a profession through the provisions that must be met and adhered to by every member of the profession. Code of ethics is a form of moral commitment organizations, contain what should come first and that may be sacrificed by the profession when faced with a dilemma situation.

Beyond a concern with ethics in general, auditors may have a particular concern with professional ethics. Auditors’ concerns may be guide by professional codes of conduct, as well as by their ethical orientation and ethical reasoning. Ethical orientation is a predisposition derived from an individual’s cultural environment and previous life experiences. Ethical orientations refers to the view adopted by an individual when ethical issues are encountered, as opposed to the process used to solve ethical dilemmas (Shaub and Lawrence 1996). Research on the influence of ethics on professional skepticism had been conducted by several researchers (Shaub and Lawrence 1996; Suraida 2005). Shaub and Lawrence 1996 found that auditors are less likely to support
the ethical situations related to professional ethics and are less likely to show the attitude of professional skepticism. This shows that ethics has to do with an auditor's professional skepticism. Meanwhile Suraida (2005) found that ethics significantly influence auditors' professional skepticism and, in turn, may also influence the opinions given. Referring to both of the previous studies concluded that ethics has a significant influence on auditors' professional skepticism. The following hypothesis is thus proposed:

H1: Ethics influences auditors’ professional skepticism

**Expertise and auditors' professional skepticism**

Tan and Libby in Asih (2006) explained that the auditors have the technical expertise and non-technical expertise. Technical expertise is the fundamental ability of an auditor in the form of procedural knowledge and other clerical within the scope of accounting and auditing in general. While non-technical skills is the ability of an auditor in the self is heavily influenced by personal factors and experiences. Auditors must have the necessary expertise in the job. These skills include expertise on the audits; planning the audit program, inspection audit program, preparing the working paper, and preparing audit reports. Auditors’ professional skepticism according to past research influenced by auditors’ expertise.

The influence of expertise on auditors’ professional skepticism showed on thesis two research. Hurt (1999) in Noviyanti (2007) develop theories and models of auditor professional skepticism. This research is to develop instruments to measure auditors skepticism, and test a model of behavior prediction skepticism. The results show that auditors who are skeptical will strive to seek knowledge, eager to understand others, are reluctant to simply accept the opinion of others and have self-confidence. Similar research also conducted by Yunirwati and Kemala (2004) and found
that expertise has a positive and significant relationship with the auditor's professional skepticism. Those research findings lead to the following hypothesis.

H2: Expertise influences auditors’ professional skepticism

**Experience and auditors' professional skepticism**

Experience is a learning process that increase the development potential of behaving, which is obtained from formal and non-formal education. The experience of a person against a particular object is one of attitude-forming factors (Siegel and Marconi 1989). Therefore, the attitude will be more easily formed when personal experience occurred in the context of their duties. According to Noviyanti (2007), the distinguish between experienced and inexperienced auditors is the length of auditors working in the audit firm.

Someone with experience will generate more knowledge (Christ 1993 in Asih 2006), therefore a person who did the work according to its knowledge that will give good results compared with those who are inexperienced. This fact shows the longer a person works, the more work experience gained. Work experience provides the expertise and skills in the job held. Conversely the brief period of employment a person is usually the less experienced.

Auditor who have long conducted audit is expected to have experience dealing with fraud and will pay more attention to audit evidence of aggressive financial reporting (Rose 2007). In conjunction with auditor professional skepticism, Puspita Yurniwati (2004) found audit experience has a positive and significant relationship with the auditor's professional skepticism. Results were in line with the results of research Suraida (2005) who also found that the experience effect on auditor professional skepticism. This suggests that the experience of giving effect to the audit process. Thus, this lead to the following hypothesis:

H3: Expertise influences auditors’ professional skepticism
Fraud Risk Assessment and Auditors' professional skepticism

Assessment of fraud risk is the risk of intentional misstatement of financial statements with the number exceeding the tolerable level of error which include misstatements or omission amounts or disclosures. Fraud risk assessment is provided by an auditor in increasing suspicion of audit evidence, and suspicion of audit evidence can be enhanced through professional skepticism (Frostiana 2010).

Payne and Ramsay (2005) proves that professional skepticism is affected by fraud risk assessments provided by supervisors. Auditors who were given a low fraud risk assessment to be less skeptical than the auditor who had no knowledge of fraud risk. Next Suraida (2005) also menemun similar results. Based on previous research, the hypothesis is proposed as follows;

H4: Fraud Risk Assessment influences auditors’ professional skepticism

Audit Situational Factors and Auditors’ Professional Skepticism

Kee & Knox's (1970) in Suraida (2005) illustrates that the consideration of individual factors, previous audit experience and situation factors influence the auditor's professional skepticism. Research conducted by Yurniwati Puspita (2004) also showed similar results. Based on several previous studies, we can conclude that the situational factors influences auditors’ professional skepticism. Based on the results of previous research proposed the following hypothesis;

H5: Audit Situational Factors influences auditors’ professional skepticism
Research Method

Subjects

Subjects were auditors from Audit Board of the Republic of Indonesia for Riau Province. A total of 50 questionnaire are distributed to auditors and 40 auditors participated in the study. The final sample consisted of 40 auditors of which 28 are male and 12 are female. The average age of participants is 32 years old, ranging from 26 to 44 years. Eighty two per cent of the sample had an undergraduate degree and three percent of them are holding master degree and the rest are holding diploma degree. On average, subjects had 6.5 years of total work experience.

Measurements

Ethics

Ethics is defined as the norms that must be obeyed by every members of Audit Board of the Republic of Indonesia in carrying out their duties (Rule of BPK No. 2. 2007). Three (3) cases (scenario) were developed to measure for this variable. The cases are related to independence, integrity and auditor professionalism. Respondents are required to rate their level of agreement to the case (scenario) presented. Their responses were assessed by using a 5-point Likert scale ranging from “strongly disagree” (1) to “strongly agree” (5).

Expertise

Expertise is defined as the existence of knowledge about a particular environment, understanding of the problems that arise from that environment and skills to solve the problem. This variable was measure by two indicators; number of professional qualifications held by the auditor and number of continuing education ettented by the auditor.
**Experience**

Experience is defined as the process of both formal and informal learning that can enhance and increase the development potential of an auditor. For the purpose of this study experience is measured by two indicators: number of years of work experience and number of audit assignments throughout auditor career at Audit Board of Republic of Indonesia.

**Fraud Risk Assessment, Audit Situational Factors and Professional Skepticism.**

The followings are definition of the variables used in this study. Firstly, fraud risk assessment is defined as an intentional misstatement of financial statements with the number exceeding the tolerable level of error which include misstatements or omission amounts or exposures. Secondly, professional skepticism is defined as an attitude that include a questioning mind and a critical assessment of audit evidence to achieve an effectiveness of audit’s procedure and to obtain sufficient appropriate audit evidence and lastly, audit situational factors is defined as situational factors affecting the risk of occurrence or discovery of irregularities.

To measure these three variables, this study developed 5 cases. The cases were developed and suited to Audit Board of Republic of Indonesia’s work environment and responsibilities. The cases given to respondents discuss issues that related to related party transaction, quality of auditor-auditee communication, initial audit, and auditee incentives to misstate. Based on the case presented respondents were asked to indicate the level of fraud risk (on a 5 point scale ranging from very low to very high fraud risk) and level of professional skepticism (on a 5 point scale ranging from very low to very high). Besides that, respondents also asked to rate their opinion on whether they need additional test regarding the situation in the case (on a 5 point scale ranging from not necessary to very necessary).
addition, on the 5 scale point respondents also are asked to rate their opinion on whether they need to make a confirmation about the situation to the auditee.

Results

Partial lease square method

The technique of PLS is used to test the hypotheses. The technique is used because the study has a small sample size and is an exploratory in nature (Wold, 1985). Furthermore, PLS has an advantage of overcoming some theoretical and estimation problems that may arise from the use of a more well known structural equation modeling approach that involve the use of covariance structure analysis such as AMOS or LISREL (Hulland, 1999). The PLS technique comprises a structural model which is able to identify the relationships between constructs. It provides a measurement model that specifies the relations between the manifested items and the constructs that they represent. PLS enables an overall assessment of the validity of constructs within the total model (Hulland, 1999).

The application of PLS model is done in two steps. Firstly, the reliability and validity of the measurement model is assessed. Secondly, the structural model itself is assessed. The sequence is used to ensure that the measurement of construct is reliable and valid before any attempt is made to draw conclusions about the nature of relationships among constructs (Hulland, 1999). The following sections describe the procedures used to assess the measurement model and the structural model. This is subsequently followed by evaluation of the measurement and structural model of the present study.

The objective of PLS is to maximize the explained variance rather than fit so as prediction oriented measures, such as $R^2$, are used to evaluate PLS models (Chin 1998). $R^2$ for each endogenous variable, i.e., effort and audit judgment performance, is shown in Table 3. PLS produces standardized $\beta_s$ for each path coefficient, which is interpreted in the same
way as in OLS regression. Since PLS makes no distributional assumptions, bootstrapping is used to evaluate the statistical significance of each path coefficient (Chin, 1998).

*The measurement model*

Statistics from the PLS measurement models are used to examine the convergent validity of the model by examining the factor loading. All items load on their respective constructs. The factor loading from the final PLS measurement model is reported in Table 1. Factors loading of all items of the model are greater than 0.5 and are significant at $p<0.05$ (two tail; $t > 1.96$). However, one item from ethics scale, item 2, and two items from situational factors scale, item 1 and item 2 has a low factor loading, which is below 0.5. A low item loading adds very little to the explanatory power of the model and potentially biases the estimate of parameters linking the constructs (Chin, 1998; Hulland, 1999). As such, ethics scale item 2, and item 1 and 2 from situational factors are removed from the scale and is not included for further analysis. The result demonstrates an acceptable convergent validity.
Table 1
Results for Outer Loadings

<table>
<thead>
<tr>
<th></th>
<th>Original sample estimate</th>
<th>Mean of sub samples</th>
<th>Standard deviation</th>
<th>T statistic</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Ethics</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Item 1</td>
<td>0.548</td>
<td>0.383</td>
<td>0.221</td>
<td>2.030</td>
</tr>
<tr>
<td>Item 3</td>
<td>0.988</td>
<td>0.982</td>
<td>0.019</td>
<td>51.927</td>
</tr>
<tr>
<td><strong>Expertise</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Item 1</td>
<td>0.995</td>
<td>0.736</td>
<td>0.468</td>
<td>2.124</td>
</tr>
<tr>
<td>Item 2</td>
<td>0.656</td>
<td>0.643</td>
<td>0.349</td>
<td>1.878</td>
</tr>
<tr>
<td><strong>Experience</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Item 1</td>
<td>0.960</td>
<td>0.878</td>
<td>0.356</td>
<td>2.695</td>
</tr>
<tr>
<td>Item 2</td>
<td>0.987</td>
<td>0.906</td>
<td>0.328</td>
<td>3.007</td>
</tr>
<tr>
<td><strong>Fraud Risk Assessment</strong></td>
<td>0.831</td>
<td>0.828</td>
<td>0.053</td>
<td>15.746</td>
</tr>
<tr>
<td>Item 1</td>
<td>0.810</td>
<td>0.815</td>
<td>0.041</td>
<td>19.956</td>
</tr>
<tr>
<td>Item 2</td>
<td>0.728</td>
<td>0.730</td>
<td>0.068</td>
<td>10.690</td>
</tr>
<tr>
<td>Item 3</td>
<td>0.728</td>
<td>0.730</td>
<td>0.068</td>
<td>10.690</td>
</tr>
<tr>
<td>Item 4</td>
<td>0.828</td>
<td>0.839</td>
<td>0.035</td>
<td>23.858</td>
</tr>
<tr>
<td>Item 5</td>
<td>0.788</td>
<td>0.791</td>
<td>0.085</td>
<td>9.239</td>
</tr>
<tr>
<td><strong>Audit Situational Factors</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Item 3</td>
<td>0.704</td>
<td>0.705</td>
<td>0.074</td>
<td>9.538</td>
</tr>
<tr>
<td>Item 4</td>
<td>0.689</td>
<td>0.695</td>
<td>0.093</td>
<td>7.401</td>
</tr>
<tr>
<td>Item 5</td>
<td>0.643</td>
<td>0.644</td>
<td>0.121</td>
<td>5.298</td>
</tr>
<tr>
<td>Item 6</td>
<td>0.782</td>
<td>0.768</td>
<td>0.081</td>
<td>9.627</td>
</tr>
<tr>
<td>Item 7</td>
<td>0.836</td>
<td>0.844</td>
<td>0.034</td>
<td>24.903</td>
</tr>
<tr>
<td>Item 8</td>
<td>0.772</td>
<td>0.778</td>
<td>0.056</td>
<td>13.802</td>
</tr>
<tr>
<td>Item 9</td>
<td>0.862</td>
<td>0.863</td>
<td>0.040</td>
<td>21.573</td>
</tr>
</tbody>
</table>
The reliability of each variable is assessed based on the composite reliability as used by Fornell and Larcker (1981). As shown in column 2 Table 2, the composite reliability for each variable is above 0.70, which demonstrates that each variable has an acceptable reliability (Nunnally, 1978). The discriminant validity of the measurement model is assessed based on the square root of average variance extracted (AVE) as compared to the correlations among the latent variables (Chin, 1998). This provides a test on the extent to which a construct shares more variance with its measure than it shares with other constructs. Table 2 shows that the square roots of the AVEs (diagonal) are all greater than the respective correlations between constructs.

Results of the test discussed above demonstrate adequate discriminant validity. Overall, results from the PLS measurement model indicate that each construct exhibits satisfactory reliability and validity.
Table 2
Composite reliability and average variance extracted (AVE) statistics, and correlation from PLS Model

<table>
<thead>
<tr>
<th>Variable</th>
<th>Composite Reliability</th>
<th>AVE</th>
<th>Correlation</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Ethics</td>
</tr>
<tr>
<td>Ethics</td>
<td>0.714</td>
<td>0.588</td>
<td>0.767</td>
</tr>
<tr>
<td>Expertise</td>
<td>0.825</td>
<td>0.710</td>
<td>-0.076</td>
</tr>
<tr>
<td>Experience</td>
<td>0.973</td>
<td>0.948</td>
<td>0.151</td>
</tr>
<tr>
<td>Risk Assessment</td>
<td>0.897</td>
<td>0.636</td>
<td>0.446</td>
</tr>
<tr>
<td>Situational Factors</td>
<td>0.923</td>
<td>0.601</td>
<td>0.477</td>
</tr>
<tr>
<td>Professional Scepticism</td>
<td>0.893</td>
<td>0.627</td>
<td>0.710</td>
</tr>
</tbody>
</table>

Note: Diagonal elements are the square root of the AVE statistics. Off diagonal elements are the correlations between the latent variables calculated in PLS

Tests of Hypotheses

The PLS structural models of the relationship among the variables being studied are shown in Table 3. Table 3 shows that ethics is significantly associated with professional skepticism ($\beta=0.412$, $t=4.542$, $p<0.01$, H1). Result also support the hypothesis which stated that there was a positive relationship between experience and professional skepticism ($\beta=0.113$, $t=1.681$, $p<0.05$, H3), a positive relationship between fraud risk assessment and auditor professional skepticism ($\beta=0.312$, $t=2.944$, $p<0.01$, H4) and a significant and a positive relationship between audit situational factors on professional skepticism ($\beta=0.275$, $t=2.398$, $p<0.01$, H). However, expertise that has been found by other research as the variable that
have a positive direct relationship with professional skepticism was not proven in this study (H2 is rejected). In summary, model of this study demonstrate that the variation in auditor professional skepticism are depend on ethics, experience, fraud risk assessment and audit situational factors ($R^2=0.773$). Results are summarized in Figure 1.

Table 3
Path coefficients, t statistics and $R^2$

<table>
<thead>
<tr>
<th>Hypothesized relationship</th>
<th>Expected sign</th>
<th>Path coefficient</th>
<th>$R^2$</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ethics is positively related to professional scepticism (H1)</td>
<td>+</td>
<td>0.412 (4.542)**</td>
<td>-</td>
</tr>
<tr>
<td>Expertise is positively related to professional scepticism (H2)</td>
<td>+</td>
<td>-0.141 (1.451)</td>
<td>-</td>
</tr>
<tr>
<td>Experience is positively related to audit professional scepticism (H3)</td>
<td>+</td>
<td>0.115 (1.681)*</td>
<td>-</td>
</tr>
<tr>
<td>Fraud Risk Assessment is positively related to professional scepticism (H4)</td>
<td>+</td>
<td>0.312 (2.944)**</td>
<td>-</td>
</tr>
<tr>
<td>Audit Situational factors is positively related to professional scepticism (H5)</td>
<td>+</td>
<td>0.275 (2.398)**</td>
<td>-</td>
</tr>
<tr>
<td>Professional Scepticism</td>
<td>-</td>
<td></td>
<td>0.773</td>
</tr>
</tbody>
</table>

N=40; Number in parentheses indicate t-value (one tailed tests); **p<0.01; * p<0.05
Conclusion, implication and future research

This study has tried to advance our knowledge about the effect of ethics, expertise, experience, fraud risk assessment and audit situational factors on auditor professional skepticism. For the purpose of the study, 5 cases (scenarios) was developed and suited to the Audit Board’s work environment and responsibilities. Results from Partial Least Square (PLS) analysis indicate that ethics, experience, fraud risk assessment were related to professional skepticism. However, contrary to hypothesis proposed, expertise did not has a significant effect on professional skepticism. This may be due to expertise is closely connected with the character of technical expertise, so maybe the auditor less use it in carrying out their professional skepticism.
We acknowledge factors that may limit our study’s results and their generalizability to other samples. All respondents represent the auditors from Audit Board of Republic of Indonesia for Riau, Indonesia. As a result, our findings as they may apply in other province should be interpreted cautiously. Second, use of questionnaire methodology poses potential problems such as “errors of severity/leniency”, a “halo effect”, understandability, and respondent truthfulness.

Subject to the potential limitations noted, this study suggests that Audit Board may find it advantageous to invest in continuing studies auditors. Since knowledge can be added through trainings and continuing study and experience can be broader through audit tasks, government internal audit body need to develop various programs to enhance the knowledge and experience of their internal auditors. With knowledge, experience and ability, the internal auditors will strengthening the internal controls of government agencies.
Reference


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