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Independence of The Auditor Inspectorate of Regional Supervision of The North Sulawesi Police in Conducting The Audit at The Polres Tomohon

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Abstract. This study aims to analyze the independence of the auditors of the Regional Supervision Inspectorate of the North Sulawesi Regional Police in conducting audits at the Tomohon Police Station. This study uses a qualitative descriptive approach, which seeks to analyze the independence of the internal auditors of the North Sulawesi Regional Police Inspectorate in conducting internal audits at the Tomohon Police Station. This research is focused on the freedom of internal audits related to external disturbances such as a). interference from external parties in the form of interference that limits the examination scope, b). selection and application of inspection procedures, c). time restrictions, assignments, d). appointment and promotion auditor examiner, e). constraints on the resources used, e). the authority to influence the examiner's consideration of the contents of a report on the examination results, f). the threat of replacement of the examiner for disagreement with the contents of the audit report concluded the examiner [39]. Research informants are auditors on duty between the odd-even semesters of 2020/2021 at the Tomohon Police, namely: a). Middle Auditor, b). Field Inspector (Irbid), c). Head of the inspectorate, d). Treasurer, e). Head of the Tomohon Police Supervision Section. Secondary data was obtained through audit report documents. The data analysis technique uses the Miles and Huberman interactive model. The conclusions of this study are a). Not yet independent because of the intervention of external parties that limit the audit scope, b). Not yet separate in selecting and implementing audit procedures, c). Not yet different because there is a limitation on assignment time, d). Not yet different due to the appointment and promotion of auditors, e). Not yet in a separate cause of restrictions on the resources used, f). Not yet in a different cause of the authority to influence the examiner's judgment on the contents of a report on the examination results. For this reason, it is recommended that: a). the rank, position overcome interference from external parties that limit the scope of the audit, and work experience of the auditor being higher than that of the auditee, b). selection and application of inspection procedures are adjusted to the field conditions of the Tomohon Police, c). Sufficient time is given by considering disturbances caused by field conditions, d). the appointment and promotion of the auditor examiner are adjusted to the auditee's rank, position, and work experience, e). Equipped with the availability of adequate resources according to the needs of the audit, f). the authority to influence the examiner's consideration of the contents of a report on the results of the examination is limited by the internal policy of Irwasda Polda.

Keywords. Auditor independence, Tomohon Police Supervision Inspectorate

A. Introduction

The policy of the State Police of the Republic of Indonesia, Number 1 of 2021 concerning Performance Audits and Audits with Specific Objectives, carried out independently, objectively, and professionally based on audit standards to assess the truth, accuracy, credibility, and reliability of information regarding the management and accountability of the Head of the Work Unit for the implementation of the National Police activity program Republic of Indonesia [1]. At the Regional Police level, a regional Supervision Inspector is formed. The Resort Police level is forcreatedSupervision Section to supervise and assist leaders in monitoring and general supervision. One of the principles applies in conducting an audit, namely the principle of independence. The auditor has autonomy not influenced by other parties in conducting the audit. Audit in the management field, namely conducting audits in a) Operations, b) human resources, c) Logistics, and d) financial budgets. In implementing the duties as an auditor, the independent principle is a principle that is difficult to implement because there are external factors that are difficult to separate from the independence of the auditor. Where the auditor is sometimes difficult to carry out the audit independently, and sometimes it is difficult to free himself from the influence of other parties. This condition is in line with the policy of the Supreme Audit Agency Number 01 of 2017, which states that there are three disturbances when the auditor conducts an audit, namely promotional turbances, external disturbances, and organizational disruption [2].

Haslinda Lubis concluded that: a). simultaneously expertise, independence, professional accuracy, and compliance with the code of ethics together have a significant effect on the quality of auditors, b). Partially, expertise, independence, professional accuracy, and compliance with the code of ethics substantially impact auditor quality. Still, freedom has the most significant influence on auditor quality [3]. Furthermore, Toman Sony Tambunan concluded that: a). Audit expertise and auditor independence have a significant and significant effect on the quality of examination results at the North Tapanuli Regency Inspectorate, b). Personal factors and external factors have a common and very substantial effect on the independence of the examiner. They indirectly affect the quality of the North Tapanuli Regency Inspectorate [4]. Taufiq Efendy concluded that: a). Competence, independence, and motivation simultaneously affect the quality of the audit carried out by the Gorontalo City Inspectorate apparatus, b). Competence positively affects audit quality, so the better the level of competence, the better the audit quality. This phenomenon indicates that in North Sulawesi Province, especially at the Tomohon Police, it was found that the independence of internal audit in terms of external disturbances such as interference from external parties in the form of interference that limits the scope of examination, selection, and application of audit procedures, time restrictions, assignments, appointments, and promotion of auditors, constraints on the resources used, authority to influence the examiner's judgment on the contents of a report on the results of the audit, threats of replacement of the examiner for disagreements with the contents of the audit report, concluded the examiner [5].

Tomohon Polres work unit, in the 2020 budget year, Tomohon Police manages a budget of Rp. 42,079,225,000 (forty-two billion seventy-nine million two hundred and twenty-five thousand rupiah) and based on the results of the audit of the North Sulawesi Police Supervision Inspectorate in the second semester of 2020 at the Tomohon Police, there were 26 findings, namely: 9 operational findings, human resources 1, logistics five and finance 11 findings. Meanwhile, in 2021 the Tomohon Police will manage a budget of Rp. 66,433,453,000.- (Sixty-six billion four hundred thirty-three million four hundred fifty-

three thousand rupiah), which has the potential for financial abuse at the time of the audit by the auditors of the North Sulawesi Police Supervision Inspectorate.

B. Theoretical Review

1. Regional Financial Management

Regional financial management is divided into three major processes. The three processes are planning (including the activity of determining the Regional Expenditure Budget or budgeting), administration (implementation process), and reporting (accountability). The accounting process is part of reporting transactions into financial statements. The APBD structure consists of regional revenues, which are broken down by regional government affairs, organizations, groups, types, objects, and details of revenue objects [6].

2. Public Sector Audit

Etymologically, examination (audit) comes from the Latin word *audere*, which means to hear. Effective listening is an activity to absorb information in a medium using a hearing aid followed by a programmed response. Thus, for listening activities to occur, there must be information, media, hearing aids and must be responded to. Therefore, it can be said that inspection is an activity of absorbing, processing, and responding to data carried out by trusted parties and submitted to interested parties for follow-up. In accounting practice, auditing is better known as collecting and evaluating evidence from information carried out by competent and independent people to determine and report the level of conformity between the knowledge and the established criteria [7].

3. Regional financial supervision

Supervision of government administration is needed to ensure that the implementation of government activities goes according to plan and by the provisions of the applicable laws. In addition, in the context of realizing good governance and clean governance, being transparent, accountable, and clean and free from KKN practices. Supervision of the administration of the government can be carried out through inherent leadership, community supervision, and functional supervision [8].

4. Audit Quality

Audit quality is the probability that an auditor finds and reports about a violation in his client's accounting system. The research results show that large KAPs will improve audit quality than small KAPs. Meanwhile, another definition explains that the probability of finding a violation depends on the technical ability of the auditor. The likelihood of reporting a breach depends on the independence of the auditor [9].

5. Competence

The first general standard statement examiners collectively must have adequate professional skills to carry out audit duties. With this statement of audit standards, all auditing organizations are responsible for ensuring that each audit is carried out by auditors who collectively have the knowledge, expertise, and experience required to carry out the task. Therefore, audit organizations must have procedures for recruitment, appointment, continuous development, and evaluation of auditors to assist audit organizations in retaining auditors who have adequate competence [10].

6. Independence

Independence is the number two general standard of the three auditing standards set by the Indonesian Institute of Accountants (IAI), which states that the auditor's independence and mental attitude must be maintained in all engagements. Based on the provisions contained in the PSA (Statement of Auditing Standards). This standard requires the auditor to be independent, meaning not easily influenced. He carries out his work in the public interest. In this case, it is distinguished from auditors who practice as internal auditors. Thus, he is not justified in taking sides with anyone's interests. No matter how perfect his technical skills are, he will lose the essential impartiality in maintaining his freedom of opinion [11].

C. Research methods

This study uses a qualitative descriptive approach, which seeks to analyze the independence of the internal auditors of the North Sulawesi Regional Police Inspectorate in conducting internal audits at the Tomohon Police Station. This research is focused on the freedom of internal audits related to external disturbances such as a). interference from external parties in the form of interference that limits the examination scope, b). selection and application of inspection procedures, c). time restrictions, assignments, d). appointment and promotion of auditor examiner, e). constraints on the resources used, e). the authority to influence the examiner's consideration of the contents of a report on the examination results, f). the threat of replacement of the examiner for disagreement with the contents of the audit report concluded the examiner [39]. Research informants are auditors on duty between the odd-even semesters of 2020/2021 at the Tomohon Police, namely: 1). Intermediate Auditor, 2). Field Inspector (Irbid), 3). Head of the inspectorate, 4). Treasurer, 5). Head of the Tomohon Police Supervision Section. Secondary data was obtained through audit report documents. The data analysis technique uses the Miles and Huberman interactive model [12].

D. Result and discussion

Regulation of the Head of the National Police of the Republic of Indonesia Number 1 of 2021 concerning Performance Audits and Audits with Specific Purposes: Officials at the Itwasda Polda, including Field Inspectors, Examining Officers, Auditors, and appointed officials or staff. In carrying out the audit, the auditor has the right to refuse a written audit assignment before the audit if he feels that he is not objective and independent. The North Sulawesi Regional Police Inspectorate now has 32 (thirty-two) personnel, consisting of 16 officers, 14 non-commissioned officers, and two civil servants. The Tomohon Police Station has 377 (three hundred and seventy-seven) people, 53 officers, 313 non-commissioned officers, and 22 civil servants. The Tomohon Resort Police's jurisdiction is in the following sub-districts: 1). North Tomohn, 2). Middle Tomohon, 3). South Tomohon, 4). East Tomohon, 5). West Tomohon, 6). Tombariri, 7). East Tombariri and 8). Sonders. The List of Personnel Composition (DSP) is 762 (seven hundred and sixty-two) personnel. Still, there are 377 (three hundred and seventy-seven) personnel, consisting of 53 officers, 313 non-commissioned officers, and 22 civil servants. Officials at Siwas Polres, including: 1). Kasiwas, 2). Head of Sub-Section Field, 3). Designated staff. Auditor Independence of the Regional Supervision Inspectorate of the North Sulawesi Police, in Conducting an Audit at the Tomohon Police [13].

The North Sulawesi Police Supervision Inspectorate carried out a performance audit at the Tomohon Police Station. Information was obtained: The team held an initial briefing in the Tomohon Police Hall to deliver the audit stages according to the audit activity plan. The audit

was carried out for two working days in operations, human resources, logistics, and finance [14].

1. Independence in Facing Intervention by External Parties that Limits the Scope of the Examination

The interview results with the logistical audit auditor M obtained information: “ *In conducting an internal audit at the Tomohon Police. He admitted that sometimes he encountered difficulties in making audit reports because there was sometimes interference from external parties (outside the auditor) in conducting audits. Which limits the scope of the examination* ”. The auditor's answer is in line with the DP, the operational field auditor, the NR auditor for the financial sector, MP, the HR auditor. Suppose examined from the duties of the person in charge of the audit [15]. Hee auditor is in charge of directing, opening, closing, monitoring audit activities and receiving, coordinating follow-up actions on daily audit activity reports, and receiving audit reports. In accepting an audit report, efforts are needed that do not violate the policy to assist the person in charge in directing the audit team's activities. Helping the person in charge of the follow-up to the daily audit activity reports, controlling the quality of audit findings when accompanying the audit team by providing notes on the review sheet without affecting the audit team—principles and ethics of internal police inspectors. So the task of internal audit is to improve and provide suggestions for enhancing the implementation of operational duties at the Tomohon Police. This condition is justified by the role of the National Police's internal supervisor or auditor as a consultant where the auditee receives consulting services, socialization, technical guidance, coordination meetings, assistance, and verification. As a solution, the internal supervisor as a quality guarantor tries to show quality performance, professionalism, not to practice corruption, collusion, and nepotism [16].

2. Independence in Selection and Implementation of Audit Procedures.

The results of the interview with the logistical audit auditor M, information was obtained that: “*In conducting an internal audit at the Tomohon Police Station, he admitted that: sometimes the selection and application of audit procedures encountered difficulties because even though it was preceded by an initial briefing in the Tomohon Police Hall led by an Associate Auditor. Level III conveys the purpose of the examination in the areas that have been determined. As well as introduces the auditor or examining officer who will conduct the audit, Which is accepted by the Tomohon Police Chief but is sometimes disturbed by disturbances from Kamtibmas. The auditee's routine duties cannot be ignored other factors beyond his control. Auditors*”. The DP, operational field auditor, MP, and HR examiner [17] confirm this auditor's answer. If analyzed from the authority of the Police internal supervisor.

The Police internal supervisor has the power to request and examine the results of the implementation of activities on the duties and functions of the Audit, in terms of the availability of source documents on the activities of responsibilities and functions in the form of data, responsibilities, and reports to be checked for validity with photocopies which will be marked as evidence to be included in the KKA, as well as information to complete the proof from the source documents. Those who have the truth of the documentary evidence to match the facts on the ground, but this activity does not always run smoothly. It is associated with the main tasks and functions of the Police in maintaining the security of the people. For this reason, in carrying out Performance Audits and Audits with Specific Objectives, the auditor must prepare an audit plan in terms of notification to the auditee about the schedule for re-auditing regarding effective, efficient, and economical operations. The auditor provides an opportunity for the Audit to raise

objections to selecting and applying audit procedures tailored to their respective conditions [18].

3. Independence in Time Limits of Assignment

The auditor has the right to refuse the audit assignment in writing before the audit if he feels that he is not objective and independent. In carrying out the audit, an audit team was formed, consisting of the internal inspectors of the National Police, based on an order from the Regional Police Chief. The person in charge of the audit is Irwasda, chairman, appointed field inspector, secretary, appointed police auditor, members, police auditor/investigating officer, and appointed Police personnel. The results of the interview with the logistical audit auditor M, obtained information that: “ *In conducting an internal audit at the Tomohon Police, he admitted that: sometimes he encountered difficulties in independence where there was a limitation on the time of assignment, for example in implementation was limited to a certain time and a certain period. These restrictions have an impact on the achievement of the audit objectives that carry out audits of quality assurance has not been achieved, audits on planning, organizing, implementing and controlling, covering the fields of operations, human resources, logistics*”. The auditor's answer is in line with DP, the auditor for NR operations, and the financial sector. The audit team's duties include: directing the audit implementation, opening and closing the audit, monitoring audit activities, receiving and coordinating follow-up actions on the daily audit activity reports, in addition, assisting the person in charge in directing the implementation of the audit team activities, representing the person in charge of the audit at events. Opening and closing the audit, controlling the quality of the audit findings on the draft PKA, KKA, and audit reports. Furthermore, it describes the audit implementation plan, submits a questionnaire on the Audit's satisfaction with the performance of the Police internal supervisor [19].

4. Independence in the Appointment and Promotion of Examiner Auditors

The purpose of the audit is to achieve the objectives of carrying out the duties and functions of the National Police [20]. Especially in each sector, can be carried out for obedience, economy, efficiency, and effectiveness, conduct early warnings to increase the effectiveness of risk management, and provide added value for organizational development [21]. The added value in question is all risks that are significant to the achievement of organizational goals, which can be managed, operational management that responds to each risk appropriately and according to organizational capacity, and inputs that can maintain and improve the quality of governance in the implementation of Police's duties and functions. The implementation of the auditor is carried out on the principles of integrity, honesty, complying with legal requirements, and impartial legality, professional, procedural, confidentiality, independence, legitimacy, accountability, objectivity, evidence-based approach. Performance audits are grouped into management areas, namely operations, human resources, logistics, and financial budgets. Implementation of activities with preliminary surveys and data analysis, the aim is to identify the policy of the National Police Chief, priority action plans, risk maps [22].

In the appointment and promotion of auditors, sometimes it is found that the rank and position of the auditors appointed and promoted are lower than the appointment and promotion of auditors [23]. The appointment and promotion of this auditor examiner affect the audit implementation. It could happen where the auditee does not respond positively or does not appreciate the auditor's duty to conduct an audit [24]. The interview results with the logistical audit auditor M obtained information that: “ *In conducting an internal audit at the Tomohon*

Police, he admitted that: "Sometimes independence in the appointment and promotion of auditors is influenced by rank and position and work experience as Police. Auditors who encounter difficulties even though it has been preceded by an initial briefing in the Tomohon police hall led by a third-level middle auditor and followed by the Tomohon Police Chief, but when conducting an audit, the auditee reads and an assignment letter which states the rank and position or career ladder of the auditor. Suppose the auditor is lower in rank and position than the auditee. In that case, certainly, the auditor is not independent in conducting the audit. The answer is in line with DP, auditor for operations, logistics M, NR MP, examiner for HR [25].

The DI informant, when clarified about the information above. said that: *"The function of the Inspectorate in carrying out audits is a manifestation of the supervisory activities of the leadership related to the effectiveness of the implementation of tasks by work units within the organization. This task will be carried out properly if the supervisory function is manned by technical capabilities and not affected by organizational activities. The problem is that until now, the organization of the supervisory inspectorate in the regions is under the Kapolda. It will be different if the inspectorate organization is directly under the general supervision of the Inspectorate of Police Headquarters. Psychologically, if the supervisory inspectorate organization is directly under the supervision of the National Police Headquarters, the implementation of audit tasks in the regions will be more independent because regional officials cannot influence the independence of auditors. Because in the implementation of audit activities, both performance audits and audits for certain purposes, an auditor's independence is very much needed. This condition aligns with BPK RI policy Number 01 of 2017 concerning State Financial Audit Standards, which explains that internal and external factors influence an auditor's independence [26]. Internal and external factors are divided into emotional, external, and organizational disturbances. Emotional disturbances from the first auditor. Such as when the auditor is confronted with an auditee who has a descendant relationship up, down to the second degree [27].*

Second, if he has a financial interest either directly in the entity or program being audited. Third, if he has worked or provided services to the audited entity or program, fourth, 7 tis has a cooperative relationship with the audited entity or program, fifth, 7 tis is directly or indirectly involved with the audit object. Independence Irwasda needs to pay attention to the conditions of the auditee to create independence in carrying out the duties of the auditor. This understanding is by the information conveyed by Hanif related to supervision, that: *" Supervision is an activity to assess whether management control is adequate and implemented effectively. To assess whether the report produced accurately described the actual activities. To assess whether each unit has implemented the policies and procedures for which 7 tis responsible. To examine whether activities have been carried out efficiently. To examine whether the activities have been carried out effectively, namely achieving the goals that have been set [28].*

One thing that greatly affects the implementation of audits, performance audits, and audits for certain purposes is an auditor's ability. The MP informant said that the ability of human resources, both implementing the task in the field as auditees and auditors as carrying out the supervisory function. Both have an important role in determining the final quality of the audit results formulated in the audit report submitted to the audit leader. In this case, the lack of human resources, the reluctance of Police members to serve as auditors related to the complexity of audit tasks that are different from the general duties of Police is the cause of the lack of human resources serving as auditors. This is a weakness of management in observing the needs of the auditor's resources. This is in line with the findings of Taylor as the father of

Scientific Management, which states that people still think that employee development is not the job of the leaders. Such an opinion, in practice today, is still held by a group of leaders, especially those who are not aware of some of the roles of employee development as one of the best ways to realize the goals of the organization they lead [29].

5. Independence and Restrictions on Resources Used

In management, there are five types of resources, namely: human, material, physical resources, machines (including facilities and energy), money (money), and information (including data). *Money* resources are used to carry out audit activities. The money, in this case, is in the form of fees to carry out the audit. The government's internal control system within the Indonesian National Police is carried out thoroughly within Indonesian National Police by conducting performance audits and audits with specific objectives. It is hoped that with the government's internal control system within the Police environment in the North Sulawesi Regional Police, especially at the Tomohon Police, valid, reliable, and legal information will be obtained in the form of, firstly, valid written documents, both soft-copy and hard-copy, regarding indicators of obedience, economy, efficiency, and effectiveness in carrying out the duties and functions of the National Police, Second, with the documents obtained in the first information, early warning is given to increase the effectiveness of risk management in carrying out the duties and functions of the National Police, third, adding value to the organization [30].

The added value in question is all significant risks in achieving the objectives of the Satker/Subsatker. where the information can be identified and measured appropriately. Besides, any considerable risk can be managed in a chance acceptable to the Satker/Subsatker. the operational management of the Satker responds to anchancesk appropriately according to organizational capacity. input is obtained that functions to maintain and improve the quality of governance in implementing the duties anpartsns of the National Police. The audit was carried out according to the principles: firstly, integrity, secondly, legality, thirdly professional, fourthly procedural, fifthly confidential, sixthly independent, eighthly by accountability, eighthly by objectivity, and ninth by an evidence-based approach. The grouping of performance audits is in management: Operations, human resources, Logistics, and financial budgets [31].

The performance audit is carried out through a process of ch as an initial survey and data analysis to identify policies and the policies of the National Police Chief. The principle of independence is a principle that is difficult for auditors to do because many factors affect the condition of the auditor, both internally and externally. Auditors are sometimes difficult to act independently, not influenced by other parties. This condition is recognized by the existence of the Supreme Audit Agency's policy Number 01 of 2017, which states that interference with auditor independence can take the form of personal, external, and organizational disturbances. Restrictions on the resources used impact auditor independence when conducting audits at the Tomohon Police Station, reinforced by interviews with several North Sulawesi Regional Police auditors [32].

The results of the interviews stical audit auditor M obtained information that [30]: “ *In conducting an internal audit at the Tomohon Police, he was assigned two working days with the source of funds provided for the allocation for two days. However, sometimes some auditees are to be audited due to factors beyond their capabilities. Sometimes it is even delayed by other activities or obstacles from other conditions. This obstacle prevents the audit task from being completed for two working days. The limited sources funds and interruption of audit implementation affect the availability funds*” [33]. The auditor's answer is in line with the DP, the MP operational field auditor, the HR auditor, and the NR. This understanding is by the

information conveyed by Hanif related to supervision, *that: "In the super maintenance management control, sometimes it is hindered by time limits and limited funds. To assess whether the report produced has described the actual activities carefully and accurately, it is strong the available funding sources strongly influence audience and Authority to Influence Examiner's Considerations on the Contents of a Report on Examination Results [34].*

The policy of the Minister of State Apparatus Empowerment No. Per/ 05/ M.PAN/ 2008 confirms that auditor quality is influenced by Expertise, Independence, Professional Accuracy, Compliance with the Code of Ethics, and Auditor Quality. BPK-RI Policy No. 01 of 20017 is one of the standards that must be met: independence. so that the position of the auditor is placed appropriately so that it is free from intervention and obtains adequate support from the organization's highest leadership and can cooperate with the auditee in carrying out the work freely. Auditors must have a neutral and unbiased attitude and avoid conflicts of interest in planning, executing, and reporting work. The auditor must be objective in carrying out the audit [35] [36].

This principle of objectivity requires that the auditor performs the audit honestly and without compromising on quality. If the auditor's independence is disturbed, the APIP leadership must report the disturbance. The results of the interview with the logistical audit auditor M regarding the authority to influence the examiner's judgment on the contents of a report [37]. The examination results obtained information that *"in conducting an internal audit at the Tomohon Police, he acknowledged that the auditor's independence is influenced by rank and position and work experience. Auditors whose rank, position, and work experience are not yet at the same level as the auditee affect the authority to influence the examiner's consideration of the contents of a report on the examination results. His independence is impaired"* [38].

The auditor's answer is in line with the DP, the operational field auditor, the NR auditor for the financial sector, MP, the HR auditor, the function of the irwasda auditor in carrying out audits at the Tomohon Police Station is a form of real leadership supervision related to the effectiveness of the implementation of tasks by work units within the organization at the Tomohon Police Station [39]. This task is carried out by the demands of government policy and the National Police Chief as long as the auditor has a degree of rank, position, and work experience that supports audit activities. Psychologically, suppose the supervisory Inspectorate organization is directly under the Supervision Inspectorate of Police Headquarters. In that case, the implementation of audit tasks in the regions will be more independent because regional officials cannot influence auditors' independence from the Police Headquarters inspectorate. BPK RI Policy Number 01 of 2017 concerning State Financial Audit Standards explains the existence of internal and external factors such as emotional disturbances, external disturbances, and organizational disturbances that affect the psychological condition of the auditor. Irwasda needs to pay attention to the requirements of the auditee to create independence in carrying out the duties of the auditor [40].

E. Conclusions and suggestions

The independence of the auditors of the Regional Supervision Inspectorate of the North Sulawesi Police, in conducting an audit at the Tomohon Police, can be concluded as follows: a). Not yet independent because of the intervention of external parties that limit the scope of the examination, b). Not yet separate selecting and implementing audit procedures, c). Not yet separate because there is a time limit on the assignment, d). Not yet index separates the appointment and promotion of auditors, e). Not yet indepeseparates of restrictions on the

resources used, f). Not yet independent of the authority to influence the examiner's judgment on the contents of a report on the examination results.

For this reason, it is recommended that: a). the rank, position overcome interference from external parties that limit the scope of the audit, and work experience of the auditor being higher than that of the auditee, b). the selection and application of the inspection procedure are adjusted to the field conditions of the Tomohon Police, c). Sufficient time is given by considering the disturbances caused by the conditions in the field, d). the appointment and promotion of the auditor examiner are adjusted to the auditee's rank, position, and work experience, e). Equipped with the availability of adequate resources according to the needs of the audit, f). the authority to influence the examiner's consideration of the contents of a report on the results of the examination is limited by the internal policy of Irwasda Polda.

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