

## **ABSTRACT**

*This study aims to test and analyze how much influence the Independence of Internal Auditors and Organizational Commitments on the Government's Internal Auditor Performance. The population in this study is the Internal Auditor at the Inspectorate in the City of Bandung.*

*The number of samples taken was 35 respondents. The research method used is descriptive and verification method. Data collection techniques carried out through primary data with questionnaires. The sampling technique uses the Non Probability Sampling technique using the saturated sample (census) method. The statistical analysis used in this study is the mean, validity test, reliability test, classic assumption test, multiple linear regression analysis, correlation analysis, hypothesis testing and coefficient of determination.*

*The results showed that the magnitude of the influence of the independence of internal auditors on the performance of internal government auditors was 23.8%. The effect of organizational commitment on the performance of internal government auditors is 43.7%. Simultaneously, it shows that the influence of internal auditor independence and organizational commitment on the performance of the internal auditor is 67.5%, while the remaining 32.5% is influenced by other factors not observed in this study. Thus, the higher the independence of internal auditors and organizational commitment will further improve the performance of the internal auditor of the government.*

***Keywords: Independence of Internal Auditors, Organizational Commitment, Government Internal Auditor Performance.***