

ABSTRACT

This study aims to determine the factors that can affect the effectiveness of internal auditors at the Bandung District Inspectorate. This research is a replication study of research conducted by Kumalaningsih (2017) study entitled the factors that influence the effectiveness of internal audits. As for the difference between them is located in: the classic assumption test used in this study researchers used 4 (four) classic assumption tests, while in previous studies only used 3 (three). Then what distinguishes this research from previous research is the hypothesis test.

The population in this study were all Inspectorate of Bandung Regency auditors totaling 63 people. In this study the authors used a sample of 57 people, the results obtained from Slovin formula. This study uses primary data in the form of a questionnaire. All questionnaires are returned and can be processed. The collected data is processed using IBM SPSS Statistics Version.25.

The results of statistical testing show that the four variables are the competence of internal auditors, cooperation between internal auditors and external auditors, support from management for internal audits and the independence of internal auditors affect the effectiveness of internal auditors.

Keywords: *effectiveness of internal auditors, competencies auditors, cooperation between internal auditors and external auditors, management support for internal audits, and auditor independence.*