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The Role of Work Experience in Moderating Independence and Competence on Internal Audit Effectiveness

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Abstract: *This study examines the effect of auditor independence and competence on internal audit effectiveness, with work experience as a moderating variable, in the context of public sector auditing in Indonesia. Strengthening internal audit effectiveness is essential to ensure good governance and accountability in government institutions. This study aims to analyze the influence of auditor independence and competence on internal audit effectiveness and to test the moderating role of work experience. An explanatory quantitative approach was employed, using questionnaire data from 156 internal auditors of the Financial and Development Supervisory Agency (BPKP) across Indonesia, analyzed with Moderated Regression Analysis (MRA). The results show that auditor independence and competence have a significant positive effect on internal audit effectiveness. However, work experience does not significantly moderate the relationship between independence and internal audit effectiveness, nor between competence and internal audit effectiveness. These findings indicate that improving internal audit effectiveness is primarily driven by strengthening auditor independence and competence, while work experience does not play a significant moderating role.*

INTORUDCTION

Internal audit serves as a crucial strategic partner in ensuring the effectiveness of internal control systems, risk management, and the implementation of organizational governance (Ikatan Akuntan Indonesia, 2020) . In the context of the Indonesian public sector, the effectiveness of internal audits by the Government Internal Supervisory Apparatus (APIP) is key to achieving good and accountable governance. However, this effectiveness still faces serious challenges. Komisi Pemberantasan Korupsi (2024) shows that the national Integrity Assessment Survey (SPI) only achieved 71.53, which is in the vulnerable category. Furthermore, BPKP Performance Report in 2024, the percentage of Ministries/Institutions/Regional Governments achieving SPIP Maturity ≥ Level 3 (Defined) was only 74.20%, far from the target of 94.13% (Badan Pengawasan Keuangan Dan Pembangunan, 2024) . This gap indicates that the government's internal control function is not yet fully effective in preventing irregularities and supporting the achievement of organizational goals.

In a broader perspective, internal audit has evolved from a traditional compliance function into a strategic partner that contributes to organizational value creation. Modern internal auditing is expected not only to detect irregularities but also to provide insights, improve risk management practices, and strengthen governance processes. In many countries, internal audit effectiveness is considered a key pillar in ensuring public accountability and transparency, especially in managing public funds (Shohihah, 2018).

Therefore, improving the effectiveness of internal audits is not only a technical issue but also a strategic necessity for strengthening public trust. Ineffective internal audit functions may weaken governance structures and reduce the credibility of public institutions. In this regard, examining the determinants of internal audit effectiveness becomes increasingly important, particularly in developing countries where governance challenges are more complex and dynamic. In a broader perspective, internal audit has evolved from a traditional compliance function into a strategic partner that contributes to organizational value creation. Modern internal auditing is expected not only to detect irregularities but also to provide insights, improve risk management practices, and strengthen governance processes. In many countries, internal audit effectiveness is considered a key pillar in ensuring public accountability and transparency, especially in managing public funds.

Therefore, improving the effectiveness of internal audits is not only a technical issue but also a strategic necessity for strengthening public trust. Ineffective internal audit functions may weaken governance structures and reduce the credibility of public institutions. In this regard, examining the determinants of internal audit effectiveness becomes increasingly important, particularly in developing countries where governance challenges are more complex and dynamic. The urgency to review the effectiveness of internal audits is growing given the negative impacts they can have. Weak internal oversight not only leads to inefficiency and budget waste, but also opens up opportunities for fraud. Indonesia Corruption Watch (ICW) from 2019 to 2024, thousands of corruption cases involving state officials were recorded. This situation can be explained through agency theory, where the relationship between the government as principal and auditors as agents still faces issues of information asymmetry and suboptimal monitoring mechanisms (Jensen & Meckling, 1976) . On the other hand, attribution theory shows that low audit performance can be caused by internal factors, such as inadequate auditor competence, or external factors, such as bureaucratic pressure (Kelley, 1967).

The integration of agency theory and attribution theory provides a more comprehensive framework for understanding internal audit effectiveness. Agency theory emphasizes the structural relationship between principals and agents, highlighting the importance of monitoring mechanisms such as internal auditing (Jensen & Meckling, 1976). Meanwhile, attribution theory focuses on individual behavior, explaining how internal factors (such as competence and independence) and external pressures influence auditor performance (Kelley, 1967) . By combining these two perspectives, this study is able to capture both organizational and behavioral dimensions of auditing. This approach is expected to provide a deeper explanation of how auditor characteristics contribute to internal audit effectiveness, particularly within the complex environment of the public sector.

Various studies have examined the determinants of audit quality with varying results. Muslim et al. (2020) And Evia et al. (2022) showed that independence and competence have a significant positive effect on audit quality. However, other studies have found inconsistent results.

Welay (2020) reported that competence had no impact on the quality of internal audits at the Maluku Provincial Inspectorate. Meanwhile, Ardillah & Chandra (2022) found that independence had no significant effect on audit quality at a Public Accounting Firm in Tangerang. This inconsistency in results creates a research gap indicating that the influence of independence and competence on audit quality/effectiveness may not always be straightforward and simple.

Besides inconsistent results, previous research has several limitations. Most studies use audit quality as the dependent variable, rather than internal audit effectiveness, which has a broader scope as regulated by SPIP regulations. Work experience is often positioned as an independent variable, so its complex relationship with independence and competence remains underexplored. The scope of research is also largely limited to the regional level or public accounting firms, and does not encompass government internal auditors nationally, particularly the Financial and Development Supervisory Agency (BPKP), a strategic state financial oversight agency.

This study aims to address this gap by developing a more comprehensive research model. First, it adds auditor work experience as a moderating variable. Work experience is thought to strengthen the influence of independence and competence, as experienced auditors are considered more sensitive to potential risks and better able to maintain independence under pressure (Elisabeth et al., 2020). Second, the sample coverage was expanded to BPKP auditors throughout Indonesia to provide a more representative picture. Thus, this study aims to: (1) provide empirical evidence on the positive influence of auditor independence on internal audit effectiveness; (2) provide empirical evidence on the positive influence of auditor competence on internal audit effectiveness; (3) test the role of work experience in strengthening the influence of independence on internal audit effectiveness; and (4) test the role of work experience in strengthening the influence of competence on internal audit effectiveness.

LITERATURE REVIEW

Agency Theory

Agency Theory explains the contractual relationship between the principal (mandator) and the agent (executor). Jensen & Meckling (1976) stated that due to the separation of ownership and management, conflicts of interest and information asymmetry may arise, which in turn trigger agency costs. In such conditions, agents may not always act in the best interests of the principal, especially when there is limited monitoring and misaligned incentives.

In the public sector context, the public acts as the principal who mandates the government (as the agent) to manage public resources effectively and accountably. However, the complexity of bureaucratic structures and limited transparency often increase the risk of opportunistic behavior by agents. Therefore, internal auditors play a crucial role as an oversight mechanism to ensure that the agent's actions remain aligned with the principal's interests. By providing independent and objective assurance, internal auditors help reduce information asymmetry and minimize agency costs (Eisenhardt, 1989).

Attribution Theory

Attribution Theory, introduced by Heider (1958), explains how individuals interpret the causes of behavior or events by attributing them to internal (dispositional) or external (situational) factors. Kelley (1967) further developed this theory through the covariation model, which suggests that individuals evaluate behavior based on consistency, distinctiveness, and consensus to determine its underlying causes. This theoretical framework is widely used to understand human behavior and performance in organizational settings.

In the context of auditing, attribution theory provides a useful perspective for understanding auditor performance and decision-making. Auditors' success in detecting fraud or identifying control weaknesses can be attributed to internal factors, such as competence, professional judgment, and independence. Conversely, audit failure may result from external factors, including organizational pressure, time constraints, or inadequate support systems. Robbins & Judge (2024) highlight that both internal and external factors interact in shaping individual performance outcomes within organizations.

Internal Audit Effectiveness

Internal audit effectiveness is defined as the level of success of the internal audit function in achieving its objectives, namely providing added value and improving the organization's operations (Arena & Azzone, 2009) In the context of government, this effectiveness is reflected in its ability to provide adequate assurance of compliance, efficiency, and effectiveness in achieving agency goals, as well as functioning as an early warning mechanism (Pemerintah Republik Indonesia, 2008) . The indicators include the ability to provide added value, the accuracy of recommendations, the role in detecting and preventing irregularities, and the contribution to improving governance (Shohihah, 2017).

In addition, internal audit effectiveness can also be assessed from its ability to support decision-making processes and enhance organizational learning. An effective internal audit function not only identifies weaknesses but also provides constructive recommendations that are implementable and relevant to organizational needs. Therefore, the role of internal auditors has shifted toward becoming trusted advisors who contribute to continuous improvement and long-term organizational performance (Shohihah, 2017).

Auditor Independence

Independence is a mental attitude that is free from influence, impartial and not easily influenced, which enables the auditor to act objectively (Ikatan Akuntan Indonesia, 2020) . Sawyer et al. (2009) breaks it down into three aspects: independence in the audit program (freedom from planning interference), independence in verification (full access to information), and independence in reporting (freedom to convey findings).

Moreover, auditor independence is closely related to ethical standards and professional integrity. Without strong independence, audit findings may be biased or influenced by external pressures, thereby reducing their credibility. In the public sector, maintaining independence is particularly challenging due to hierarchical structures and political influences, making it a critical factor in ensuring audit effectiveness (Ikatan Akuntan Indonesia, 2020).

Auditor Competence

Competence is the auditor's capacity consisting of knowledge, skills and professional attitudes that enable him to carry out his duties effectively (Welay, 2020). A competent auditor not only masters accounting and auditing standards, but also understands the audit object and continuously improves his or her skills through ongoing education and training (Indriasih, 2020).

Furthermore, auditor competence is not static but continuously develops through experience, training, and professional certification. The dynamic nature of organizational risks requires auditors to adapt and update their knowledge regularly. Therefore, competence plays a crucial role not only in performing audit procedures but also in interpreting complex information and providing strategic recommendations (Indriasih, 2020).

Auditor Work Experience

Work experience is the accumulation of knowledge and skills acquired by an auditor through involvement in various audit assignments (Popova & Wright, 2019). Experience is not only measured by length of service, but also by the number and complexity of audit tasks handled. Experienced auditors tend to have better intuition in detecting errors and making professional decisions (Santoso & Sugiarti, 2025).

However, the role of work experience in influencing auditor performance may vary depending on organizational context and individual characteristics. While experience can enhance professional judgment, it does not always guarantee better performance if it is not supported by continuous learning and ethical commitment. Therefore, the relationship between work experience and audit effectiveness remains an interesting issue to be further examined (Popova & Wright, 2019; Santoso & Sugiarti, 2025)

Research Framework

Based on theoretical and empirical reviews, this research framework is built to test the direct influence of independence and competence on internal audit effectiveness, and the role of work experience in moderating this relationship.

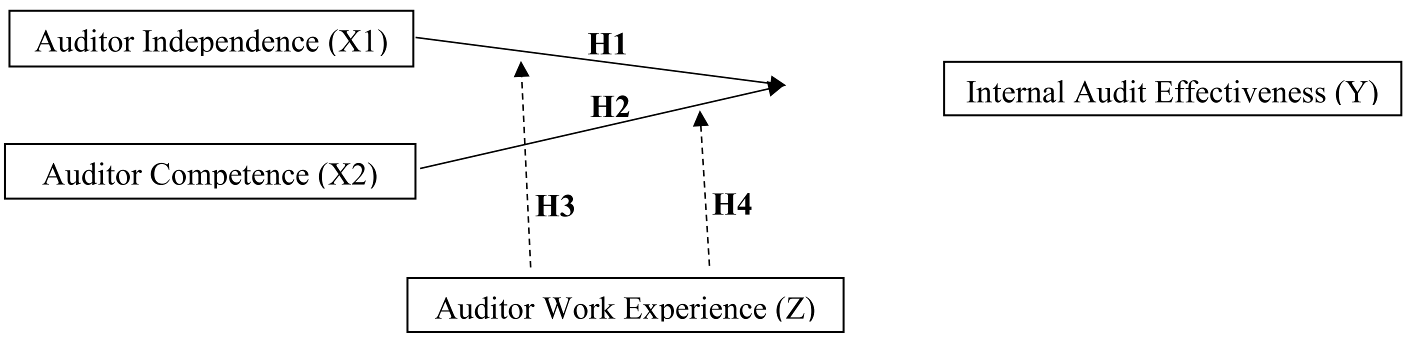

Figure 1. Hypothesis Development Framework

Hypothesis Development

The Influence of Auditor Independence on Internal Audit Effectiveness

Based on agency theory, auditor independence is the main control mechanism to reduce conflicts of interest between principals and agents (Jensen & Meckling, 1976). Independent auditors will be more objective in evaluating management performance, so that the results of their supervision are more credible and effective. In practical terms, independent auditors are more likely to provide unbiased assessments and resist undue influence from management, thereby enhancing the credibility of audit results. Research by Anto et al. (2020) and Panggabean & Pangaribuan (2022) consistently shows that independence has a positive effect on audit quality and fraud detection capability. Thus, the following hypothesis is proposed:
H1: Auditor independence has a positive effect on internal audit effectiveness.

The Influence of Auditor Competence on Internal Audit Effectiveness

Attribution theory places competence as an internal factor that drives professional performance (Weiner, 1985). A competent auditor has the knowledge and skills to analyze risks, detect errors, and provide appropriate recommendations, thereby increasing audit effectiveness. From a practical perspective, competent auditors are better equipped to handle complex audit tasks and identify potential risks more accurately. Muslim et al. (2020) and Sirajuddin & Ravember (2020) proves that competence has a significant positive effect on audit quality and effectiveness. Therefore, the following hypothesis is proposed:
H2: Auditor competence has a positive effect on internal audit effectiveness.

The Role of Work Experience in Strengthening the Influence of Independence

Attribution theory states that experience shapes an individual's thought patterns and attitudes in responding to pressure (Heider, 1958) . Experienced auditors are considered to be more professionally mature, more confident, and have better emotional stability to resist interventions that could interfere with their independence (Subhan, 2023) . In addition, experienced auditors are assumed to have greater confidence and professional judgment when dealing with audit challenges. Thus, experience is predicted to strengthen the influence of independence on audit effectiveness. The proposed hypothesis is:
H3: Work experience strengthens the influence of independence on internal audit effectiveness.

The Role of Work Experience in Strengthening the Influence of Competence

Agency theory views experience as a form of increasing monitoring capabilities (Fama, 1980) . Technical knowledge (competence) will be more optimally utilized when supported by practical experience in the field. Experienced auditors are able to apply their knowledge in complex situations and make more accurate decisions (Putri et al., 2021) . Similarly, work experience is expected to enhance the application of competence in real audit situations, particularly in complex environments. Thus, experience is predicted to strengthen the influence of competence on audit effectiveness. The proposed hypothesis is:
H4: Work experience strengthens the influence of competence on internal audit effectiveness.

RESEARCH METHODS

This study employs a quantitative explanatory approach using a survey method. The study population consists of all 4,663 Functional Auditor Officials of the Financial and Development Supervisory Agency (BPKP) in Indonesia. Purposive sampling was used with the criterion that auditors have more than two years of work experience. Based on the Slovin formula with a margin of error of 10%, the minimum required sample size was 98 respondents.

Primary data were collected through an online questionnaire (Google Form) distributed over a period of three weeks. A total of 156 eligible responses were obtained after undergoing a data cleaning process. Variable measurements were conducted using a five-point Likert scale. Auditor independence was measured using the instrument developed by Pratiwi & Pratiwi (2020), auditor competence was measured using Welay (2020) , work experience was measured using Welay (2020), and internal audit effectiveness was measured using Shohihah (2018).

No	Statement
Auditor Independence	
Indicator : Independence in Audit Program	
1	The preparation of the audit program is free from management interference in determining, eliminating, or modifying certain parts to be examined.
2	The preparation of the audit program is carried out without pressure and without refusal of cooperation from the auditee in implementing the established procedures.
3	The preparation of the audit program is carried out without interference from other parties regarding the object of supervision, except for purposes necessary for the supervision process.
Indicator : Independence in Verification/Audit Implementation	
4	The implementation of supervision is carried out directly with full access to all books and records, as well as the authority to interview officials, employees, and other relevant sources of information.
5	The implementation of supervision is carried out without interference from the auditee in selecting activities to be examined or in limiting the evidence that may be used by the auditor.
6	The implementation of supervision is carried out without personal interests or certain relationships that may limit the scope of supervision, including access to records or parties that should be examined.
Indicator : Independence in Audit Reporting	

7	Reporting is carried out without any obligation to alter or influence facts for the benefit of any party.
8	Reporting ensures that important issues are included in formal reports and are not only communicated through informal communication.
9	Reporting does not use language or terms that are deliberately made ambiguous so that facts, opinions, and recommendations remain easy to understand.
Auditor Competence	
Indicator : Mastery of Accounting and Auditing Standards	
10	Educational background and training attended assist in conducting audits, reviews, evaluations, and monitoring.
11	I understand and am able to conduct audits, reviews, evaluations, and monitoring in accordance with applicable accounting and auditing standards.
Indicator : Knowledge of Government	
12	I understand matters related to government, including organizational structure, functions, programs, and government activities.
Indicator : Skill Improvement	
13	As my years of service as an auditor increase, my auditing skills improve.
14	I always seriously participate in accounting and auditing training organized by BPKP.
15	On my own initiative, I strive to improve my accounting and auditing capabilities by reading literature or attending training outside BPKP.
Auditor Work Experience	
Indicator : Length of Work as an Auditor	
16	The longer I work as an auditor, the better I understand how to deal with entities or objects of supervision to obtain the required data and information.
17	The longer I work as an auditor, the more I can recognize relevant information to be used in decision-making.
18	The longer I work as an auditor, the more capable I am of detecting errors made by the object of supervision.
19	The longer I work as an auditor, the easier it is for me to identify the causes of errors and provide recommendations to eliminate or minimize those causes.
Indicator : Number of Supervision Tasks	
20	Errors in collecting or selecting evidence and information can hinder the completion of work processes.
21	The number of tasks I handle requires me to work carefully and thoroughly so that each task can be completed properly.
22	The number of tasks I undertake provides me with opportunities to learn from both successes and mistakes experienced.
Internal Audit Effectiveness	
Indicator : Ability of Internal Audit to Provide Added Value to Auditee Institutions	
23	Internal audits conducted by BPKP improve the productivity of auditee institutions.
24	Internal audits conducted by BPKP improve the performance of auditee institutions.
25	BPKP auditors supervise the activities and programs of auditee institutions to ensure alignment with objectives and targets.
Indicator : Accuracy of Audit Recommendations in Supporting Performance Improvement	
26	BPKP auditors supervise the compliance of auditee institutions with applicable policies, plans, procedures, and regulations.
27	BPKP auditors conduct supervision and provide recommendations to improve internal control systems when necessary.
28	BPKP monitors follow-up actions of auditee institutions to ensure corrective actions have been implemented and are effective.
29	Recommendations prepared by BPKP auditors help auditee institutions improve performance measurably.
Indicator : Role of Internal Audit in Detecting and Preventing Irregularities	
30	BPKP auditors conduct supervision to ensure that the use of auditee resources is effective, efficient, and economical.
31	BPKP auditors supervise equipment, methods, and systems for safeguarding auditee assets.
Indicator : Contribution of Internal Audit to Improving Accountability and Governance	
32	BPKP prepares annual audit/supervision plans properly.

The data were analyzed using descriptive statistics, data quality tests (validity and reliability), classical assumption tests, multiple linear regression analysis, and Moderated Regression Analysis (MRA) with the assistance of IBM SPSS software version 27.

RESULTS AND DISCUSSION

Respondent Characteristics

The study's respondents consisted of 156 BPKP internal auditors. The characteristics of the respondents are presented in the following table:

Table 1. Characteristics Of Respondents

Characteristics	Characteristics	Characteristics	Characteristics
Gender	Man	92	58,97%
	Woman	64	41,03%
Age	< 25 years	33	21,15%
	25 - 34 years old	96	61,54%
	35 - 44 years old	19	12,18%
	> 45 years	8	5,13%
Working Hours	< 5 years	117	75,00%
	5 - 10 years	12	7,69%
	11 - 15 years	15	9,62%
	> 15 years	12	7,69%
Position	Practitioner Auditor	86	55,13%
	Advanced Auditor	1	0,64%
	Supervisory Auditor	2	1,28%
	Associate Expert Auditor	47	30,13%
	Junior Expert Auditor	15	9,62%
	Senior Expert Auditor	5	3,21%

Source: Processed Data (2026)

The majority of respondents were male (58.97%), aged 25–34 years (61.54%), had less than 5 years of work experience (75.00%), and held the position of Practitioner Auditor (55.13%). This indicates that the respondents were predominantly young auditors in the early stages of their careers who played technical roles in the field.

Data Analysis Results

Data Quality Test and Classical Assumptions

The validity test shows that all statement items have r-calculated > r-table (0.1322), so they are declared valid. The reliability test shows that the value of Cronbach's Alpha for all variables is > 0.70 (Independence 0.809; Competence 0.845; Work Experience 0.853; Internal Audit Effectiveness 0.882), indicating that the instrument is reliable. The classical assumption tests are fulfilled: the residuals are normally distributed (Kolmogorov-Smirnov Test, Asymp. Sig. 0.070), there is no multicollinearity (Tolerance value > 0.10 and VIF < 10), and there is no heteroscedasticity (Glejser Test, Sig. > 0.05).

Multiple Linear Regression Analysis

This analysis examines the direct effect of independence and competence on internal audit effectiveness.

Table 2. Results Of Multiple Linear Regression Analysis

Variables	Coefficient	t-count	Sig.	Information
Permanent	5,479	2,525	0,013	
Independence (X1)	0,563	6,300	<0,001	Significant **(H1 accepted)**
Competence (X2)	0,581	8,424	<0,001	Significant **(H2 accepted)**
F-count		**151,035**	**<0,001**	
R²		**0,664**		

Source: Processed Data (2026)

The results show that the regression model is significant ($F = 151.035$; $p < 0.001$) with an R^2 value of 0.664, indicating that 66.4% of the variation in internal audit effectiveness can be explained by independence and competence. Partially, both independence ($t = 6.300$; $p < 0.001$) and competence ($t = 8.424$; $p < 0.001$) have a positive and significant effect on internal audit effectiveness. Based on the coefficients table, independence has a regression coefficient (β) of 0.563 with a significance value of 0.000 ($p < 0.001$). Since the significance value is less than 0.05 and the t-value (6.300) is greater than the t-table value (1.654), H0 is rejected and H1 is accepted, indicating that independence has a positive and significant effect on internal audit effectiveness at BPKP. Similarly, competence has a regression coefficient (β) of 0.581 with a significance value of 0.000 ($p < 0.001$). As the significance value is below 0.05 and the t-value (8.424) exceeds the t-table value (1.654), H0 is rejected and H2 is accepted, confirming that competence also has a positive and significant effect on internal audit effectiveness at BPKP.

Moderated Regression Analysis (MRA)

This analysis examines the role of work experience in moderating the influence of independence and competence.

Table 3. Results Of Moderated Regression Analysis

Variables	Coefficient	t-count	Sig.	Information
Permanent	30,021	1,908	0,058	
Independence (X1)	0,259	0,291	0,771	
Competence (X2)	-0,292	-0,502	0,617	
Work Experience (Z)	-0,383	-0,759	0,449	
Independence (X1) * Work Experience (Z)	**-0,002**	**-0,085**	**0,932**	**Not Significant (H3 rejected)**
Competence (X2) * Work Experience (Z)	**0,026**	**1,363**	**0,175**	**Not Significant (H4 rejected)**
F-count		**81,552**	**<0,001**	
R²		**0,731**		

Source: Processed Data (2026)

The MRA model is simultaneously significant ($F = 81.552$; $p < 0.001$) with an increase in R^2 to 0.731, indicating that the model explains 73.1% of the variation in internal audit effectiveness. However, partially, the interaction between independence and work experience

(X1Z) is not significant ($p = 0.932$), and the interaction between competence and work experience (X2Z) is also not significant ($p = 0.175$). Based on the coefficients table, the interaction variable between independence and work experience has a significance value of 0.932, which is much greater than 0.05, and a t-value of –0.085, which is lower than the t-table value (1.654), indicating that this interaction does not have a significant effect on internal audit effectiveness. This implies that work experience does not moderate the relationship between independence and internal audit effectiveness; therefore, H3 is rejected. Similarly, the interaction between competence and work experience has a significance value of 0.175, which is also greater than 0.05, and a t-value of 1.363, which is lower than the t-table value (1.654), indicating that the interaction is not statistically significant. This means that work experience does not moderate the relationship between competence and internal audit effectiveness; thus, H4 is rejected.

Hypothesis Testing

Based on the results of the analysis, the hypothesis testing can be summarized as follows:

Table 4. Research Hypotheses

Hypothesis	Information	Track
H1	Independence has a positive effect on the effectiveness of internal audits	X1 → Y
H2	Competence has a positive effect on the effectiveness of internal audits	X2 → Y
H3	Work experience strengthens the influence of independence on the effectiveness of internal audits.	X1*Z → Y
H4	Work experience strengthens the influence of competence on the effectiveness of internal audits.	X2*Z → Y

Source: Processed Data (2026)

Discussion

The Influence of Auditor Independence on Internal Audit Effectiveness

The results supporting H1 are in line with agency theory (Jensen & Meckling, 1976) . Auditor independence is a vital mechanism to ensure objectivity in monitoring agents, thereby reducing information asymmetry and increasing monitoring effectiveness. This finding is consistent with previous studies, such as Lazimatul et al. (2020), Anto et al. (2020), and Fauzi et al. (2022) . Maintaining independence in audit planning, implementation, and reporting allows auditors to disclose findings objectively without pressure, resulting in higher-quality recommendations and improved governance. This finding also implies that strengthening auditor independence should be a priority for organizations through stricter enforcement of ethical standards and governance mechanisms.

The Influence of Auditor Competence on Internal Audit Effectiveness

The acceptance of H2 supports attribution theory (Weiner, 1985) , where competence as an internal factor plays a major role in determining auditor performance. Auditors with adequate knowledge, skills, and insight are better able to analyze risks, detect control weaknesses, and formulate appropriate recommendations. These results are consistent with previous studies, such as Muslim et al. (2020), Evia et al. (2022), and Farid et al. (2022), which state that competence is a key determinant of audit effectiveness. This result highlights the importance of continuous professional development programs to maintain and improve auditor competence over time.

The Role of Work Experience in Strengthening the Influence of Independence

The rejection of H3 indicates that work experience does not significantly strengthen the influence of independence. This may occur because independence is more closely related to ethical principles and professional attitudes rather than the accumulation of experience. This finding is consistent with Shohihah (2018). In the context of BPKP, independence may be more influenced by internal control systems, ethical standards, and personal integrity than by length of service. This suggests that organizational systems and ethical environments may play a more dominant role than experience in maintaining auditor independence.

The Role of Work Experience in Strengthening the Influence of Competence

The rejection of H4 indicates that work experience does not significantly strengthen the influence of competence. This may be due to the dominance of respondents with less than five years of experience (75%), which limits variability. In addition, competence obtained through structured training at BPKP may already be sufficient, making the moderating effect of experience insignificant. This finding is supported by Caroline & Kuntadi (2023) and Suhitha et al. (2022) . This indicates that competence alone may already be sufficient to drive audit effectiveness without relying heavily on experience

CONCLUSIONS AND SUGGESTIONS

Conclusion

This study concludes that: (1) auditor independence has a positive and significant effect on internal audit effectiveness at BPKP; (2) auditor competence has a positive and significant effect on internal audit effectiveness at BPKP; (3) work experience is not proven to strengthen the influence of independence on internal audit effectiveness; and (4) work experience is not proven to strengthen the influence of competence on internal audit effectiveness. Additional analysis indicates that work experience has a positive and significant effect when positioned as an independent variable.

Suggestions

For future research, it is recommended to: (1) expand the research object to other Government Internal Supervisory Apparatus (APIP), such as Inspectorates, to enhance generalizability; (2) employ mixed methods or in-depth interviews to better understand why work experience does not moderate the relationships; (3) explore other moderating variables that are more contextual or behavioral in nature, such as integrity, organizational commitment, or time pressure; and (4) measure work experience not only based on tenure but also on the complexity, diversity, and difficulty of audit assignments.

Implications

Theoretically, this study strengthens the application of agency theory and attribution theory in the context of public sector internal auditing and contributes to the literature by examining the moderating role of work experience. Practically, for BPKP and APIP management, the findings imply that efforts to improve internal audit effectiveness should focus on strengthening auditor competence through continuous training and certification, as well as reinforcing independence through stronger ethical standards and internal control systems. Human resource development programs remain important but should emphasize the quality of experience rather than merely the length of service.

Research Limitations

This study has several limitations. First, the distribution of questionnaires at the end of the fiscal year may have affected participation rates and response quality due to the high workload of auditors. Second, the presence of outlier data that had to be excluded from the analysis may reduce data variability and limit the generalizability of the findings. Third, the measurement of work experience, which primarily focuses on tenure, may not fully capture the quality and complexity of experience.

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