

## **ABSTRACT**

*Government system will work properly if the institutions under the head area in an area going well and synergy according to its function, the Inspectorate has a clear and legal authority to carry out the functions of supervision and control over the institutions of the area. Inspectorate audit quality would be one measure of whether a system of government can work well or not. Good audit quality is the implementation of ethics, competence, and a maximum independensi also by its officials.*

*The purpose of this study was to determine how much influence the ethics, competence, and independence on audit quality either simultaneously or partial.*

*Data collection techniques in this research is a questionnaire being tested through descriptive analysis and linear regression bergandamgunakan IBM SPSS 20.0 application. Total population in this study Inspectorate Grobogan. By using saturation sampling obtained a sample of 35 employees.*

*Based on the results of data processing, it can be seen that the ethics, competence, and independence simultaneously significant effect on audit quality. Partially, competence and independence of significant influence, while ethics is not berpengaruh on audit quality.*

*Based on the research results, for more memaksimalkna audit quality possessed by the Inspectorate Grobogan necessary to have good cooperation between the various hierarchy so that the system can work better intertwined. In addition, the need for technical training related to the use of information technology can help the performance Inspktorat applicability so that the execution of its duties and functions can be more optimally. So that was predicted to produce a higher quality audit reports*

*Keywords: Ethics; Competence; The independence; Quality Audit.*