

Systematic Literature Review: The Influence of Independence, Competence, Motivation, and Experience of Internal Supervisory Unit (SPI) Auditors on Audit Quality at Public Service Agency (BLU) Health Polytechnics of the Ministry of Health

Muhardi Achmad^{1*}, Netty Herawaty², Achmad Hizazi³

Faculty of Economics and Business, Universitas Jambi, Jambi, Indonesia

Corresponding Author: Muhardi Achmad muhardiachmad.ca@gmail.com

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ABSTRACT

This study aims to conduct a systematic literature review (SLR) related to the influence of Auditor Independence, Competence, Motivation, and Experience on Audit Quality in the Internal Supervisory Unit (SPI) of the Public Service Agency (BLU) of the Health Polytechnic (Poltekkes) of the Ministry of Health. Of the 38 Ministry of Health Polytechnics spread throughout Indonesia, as many as 34 of them have BLU status with a total managed budget of more than Rp5 trillion per year and 112 active SPI auditors. These findings provide a comprehensive conceptual framework to improve the quality of internal audits at the Ministry of Health's SPI BLU Polytechnics while supporting transparency and accountability in state financial management in the health education sector.

INTRODUCTION

Accountable, transparent, and responsible financial governance is the main prerequisite for the success of public institutions, especially for institutions that carry out the mandate of managing the state budget on a large scale. The principles of good governance as mandated in Law No. 17 of 2003 concerning State Finance and Law No. 1 of 2004 concerning the State Treasury require every government work unit to ensure the use of public resources efficiently, effectively, and in accordance with applicable laws and regulations.

The Ministry of Health's Health Polytechnic (Poltekkes) is a strategic health higher education institution that plays a central role in producing professional health workers in Indonesia. Based on the Regulation of the Minister of Health Number 71 of 2020 concerning the Classification of Health Polytechnics of the Ministry of Health, there are 38 Ministry of Health Polytechnics spread throughout Indonesia from Sabang to Merauke. Of these, as many as 34 Poltekkes have been transformed into Public Service Agencies (BLU) in accordance with the provisions of Government Regulation Number 23 of 2005 concerning Financial Management of Public Service Agencies. This institutional transformation brings more complex financial management consequences, with the total budget managed exceeding Rp5 trillion per year and involving 112 active Internal Supervisory Unit (SPI) auditors spread across the 34 institutions.

BLU status provides significant financial management flexibility to Poltekkes, including the authority to manage Non-Tax State Revenue (PNBP), procure goods and services independently, and form human resources and assets more autonomously than ordinary work units. However, BLU's financial autonomy is like a double-edged sword. Freedom that is not balanced with effective internal control has the potential to increase the risk of agency conflicts between management as agents and the government as principals, as well as increase the risk of inefficiencies in public financial management (Rajafi et al., 2024). Jensen & Meckling (1976) in agency theory assert that information asymmetry between principals and agents requires reliable supervisory mechanisms to mitigate opportunistic behavior.

This condition makes the role of the Internal Supervisory Unit (SPI) as the front line of institutional accountability very crucial and irreplaceable. SPI has a mandate to provide reasonable assurance that organizational goals will be achieved through effective internal control, proper risk management, and responsible governance. Its mandate is explicitly regulated in Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP) and strengthened through the Indonesian Government Internal Audit Standards (SAIPI) issued by the Indonesian Government Internal Auditors Association (AAIPI).

The reality on the ground shows a rather worrying picture. Data from the Audit Board of the Republic of Indonesia (BPK RI) in the Overview of Audit Results for the First Semester (IHPS) of 2024 revealed 42 audit findings related to weaknesses in the Internal Control System in the 2023 Ministry of Health's Financial Statements, including findings on the BLU of the Ministry of Health's Poltekkes. These findings cover various aspects, ranging from weaknesses in

procurement procedures for goods and services, suboptimal asset management, control of receivables and revenues, to financial reporting that is not fully in accordance with Government Accounting Standards (SAP). This fact empirically reflects the real gap between the regulatory mandate carried out by SPI and the operational reality in the field.

Audit quality, as defined fundamentally by DeAngelo (1981), is the combined probability that the auditor will find and report violations that occurred in the accounting systems of the entity being examined. This definition underlines two inseparable dimensions: the technical dimension (the ability to find irregularities) and the ethical dimension (integrity in reporting them). These two dimensions are strongly influenced by four main factors that are the focus of this study, namely: (1) the structural independence of the auditor, (2) the depth of technical and professional competence, (3) the level of motivation in carrying out the assignment, and (4) the accumulated experience gained from previous assignments.

The condition of SPI in the Poltekkes environment has quite specific challenges compared to internal supervisory units in other government institutions. First, the ratio of auditors to supervisory scope is very limited – with an average of only 3.3 auditors per institution, each auditor is required to oversee all operational aspects of a complex health education institution. Second, SPI auditors are in the same organizational hierarchy as the audited party, thus creating a risk of disruption to independence. Third, the wide range of assignments – from financial statement audits, performance audits, compliance audits, to reviews and consulting – requires broad and in-depth competencies. Fourth, the relatively high turnover rate in several Poltekkes has the potential to drain the accumulated experience of auditors that have been formed.

Various studies have been conducted to examine the influence of determinant factors on audit quality, both in the private and public sectors. The results of the Systematic Literature Review (SLR) conducted by Rajafi et al. (2024) which examined 39 empirical studies of the Indonesian public sector in the 2019–2024 range succeeded in identifying 19 variables that determine the quality of internal audits, in which competence, independence, experience, and motivation consistently emerged as the most dominant positive factors. Saputra et al. (2024) in a meta-analysis of the SINTA indexed literature also confirmed the consistency of the influence of competence and experience of internal auditors on audit quality. On the other hand, Hanun & Setiawati (2025) empirically proved to the auditors of the Sragen Regency Inspectorate that independence is a prerequisite for objectivity that cannot be compromised.

Although partial studies of each of these variables have been carried out in various institutional contexts, there has not been a synthesis study that comprehensively integrates all empirical findings in the specific context of the SPI BLU Poltekkes of the Ministry of Health. This gap is the main academic and practical justification for this Systematic Literature Review research. By synthesizing evidence from 25 indexed articles published between 2019 and 2025, this study is expected to be able to provide an evidence-based roadmap for policy

makers in an effort to improve the quality of the internal audit of the Ministry of Health's SPI BLU Poltekkes.

Based on the background that has been described, this study formulates four main research questions, namely: (RQ1) How does Independence affect Audit Quality in the SPI BLU Poltekkes Ministry of Health based on the synthesis of empirical literature 2019–2025? (RQ2) How does Competency affect Audit Quality in the SPI BLU Polytechnics of the Ministry of Health based on the synthesis of empirical literature 2019–2025? (RQ3) What is the effect of Motivation on Audit Quality at the SPI BLU Polytechnics of the Ministry of Health based on the synthesis of empirical literature 2019–2025? (RQ4) How does the Auditor's Experience affect Audit Quality at the SPI BLU Poltekkes of the Ministry of Health based on the synthesis of the empirical literature 2019–2025? This study generally aims to synthesize empirical evidence from the latest national and international literature on the factors that affect the quality of internal audits in 112 SPI auditors in 34 BLU Poltekkes of the Ministry of Health, and specifically contribute to the development of further research through the identification of significant research gaps in the context of public sector internal audits in Indonesia.

THEORETICAL REVIEW

Theoretical Foundations

This research is based on three main theories that complement each other in explaining the determinants of internal audit quality at the SPI BLU Polytechnics of the Ministry of Health. First, the Agency Theory developed by Jensen & Meckling (1976) explains the contractual relationship between the government as principal and BLU management as agent. In this relationship, there is an asymmetry of information that can encourage opportunistic behavior of agents. The presence of competent, independent, experienced, and motivated SPI auditors functions as a monitoring mechanism that mitigates the asymmetry of information and agency costs.

Audit Quality

Audit quality is at the core of the effectiveness of internal oversight functions and has been the subject of intensive academic study over the past few decades. DeAngelo (1981) defines audit quality as the combined probability that auditors will find and report violations that occur in the client's accounting system—a definition that is still a major reference in the auditing literature. The definition underlines two fundamental dimensions that cannot be separated: technical competence in finding irregularities and moral independence in reporting them to interested parties.

In the context of SPI BLU Poltekkes, the two dimensions of audit quality are faced with distinctive structural challenges. In terms of technical competence, auditors are required to understand in depth not only government accounting standards, but also technical regulations for the procurement of goods/services, asset management, PNPB management, and government financial information systems such as SAKTI (Agency-Level Financial Application System). In terms of independence, SPI auditors are in the same hierarchy as audits—a condition that

is fundamentally different from external auditors and demands guarantees of independence through stricter organizational mechanisms.

Independence

Independence in the context of internal audit is interpreted as a condition free from the influence or control of other parties that can interfere with the objectivity of auditors' professional considerations in planning, implementing, reporting, and following up on audit results. The Indonesian Government Internal Audit Standard (SAIPI) explicitly affirms that independence is a fundamental requirement that must be met by every government internal auditor.

The independence of the internal auditor includes two equally important dimensions: independence in fact, which is the real mental condition of the auditor in being objective, and independence in appearance, which is the external perception of the auditor's freedom from pressure or influence that can interfere with his objectivity. Hanun & Setiawati (2025) in an empirical study at the Sragen Regency Inspectorate found that independence had a positive and significant effect on audit quality, with a regression coefficient showing that every one unit increase in the independence score was followed by a measurable improvement in audit quality.

Competence

Auditor competence is a combination of knowledge, technical skills, and professional attitude that are necessary to carry out audit assignments effectively and produce reliable audit conclusions. For SPI Poltekkes auditors, the competency demands are very specific and multidimensional: including an in-depth understanding of Government Accounting Standards (SAP), BLU financial management regulations, government goods/services procurement mechanisms (Presidential Decree No. 16/2018 jo. Presidential Decree No. 12/2021), computer-aided audit techniques (TABK) including the operation of the SAKTI and SIMAK-BMN systems, as well as risk-based audit approaches. Saputra et al. (2024) in a meta-analysis of the SINTA indexed literature found that the competence of internal auditors consistently showed a dominant influence on the quality of internal audits, with a positive and significant influence on all studies studied. Zakwan, Muda & Sadalia (2024) in an international study on 80 SPI auditors at Legal Entity State Universities (PTN-BH) in Indonesia also confirmed that auditor competence has a positive effect on the effectiveness of internal audits. Competencies are dynamic and context-specific; Adequate skills for one type of assignment are not necessarily sufficient for another, more complex assignments, so competency development must be continuous (continuing professional development). Based on this literature synthesis, the second proposition was formulated: Competence has a positive and significant effect on the quality of Audit in the SPI BLU Polytechnic of the Ministry of Health (P2).

Motivation

Motivation is an internal condition that energizes, directs, and sustains auditor behavior in achieving quality audit goals. In the perspective of Herzberg's (1966) motivation-hygiene theory, intrinsic factors such as recognition of professional achievements, meaningful responsibility, and opportunities for self-development are stronger and more sustainable motivators than extrinsic factors such as financial compensation and physical working conditions.

In the context of SPI BLU Poltekkes, motivation has a very critical relevance considering the condition of auditors who face a high workload with a very limited number of personnel. With an average of only 3.3 auditors per institution having to oversee all operational aspects of a complex health education institution, the risk of professional burnout poses a real threat to the sustainability of audit quality. Jefryaldi & Halmawati (2021) prove that auditor motivation has a positive and significant effect on the quality of internal audit along with competence and independence simultaneously, with a determination coefficient that shows a significant contribution of motivation in explaining the variation in audit quality. Based on this synthesis, a third proposition was formulated: Motivation has a positive and significant effect on the Quality of Audit at the SPI BLU Polytechnic of the Ministry of Health (P3).

Auditor Experience

Auditor experience reflects the accumulation of practical knowledge and judgment skills gained through the diversity and duration of audit assignments. From a learning theory perspective, the experience of building a cognitive schema that allows auditors to recognize anomalous patterns and early warning signals is faster and more accurate than auditors who have just joined. This ability is invaluable in conditions of high uncertainty and complexity, which are characteristic of audit assignments in a BLU environment.

METHODOLOGY

The research method used in this study is Systematic Literature Review (SLR), which is a research method that aims to identify, evaluate, and interpret all relevant research to answer research questions that have been explicitly determined. This approach was chosen because it has a number of fundamental advantages over conventional narrative literature reviews, including: transparency and replicability of the selection process, minimization of selection bias through structured protocols, and the ability to synthesize evidence from various sources systematically and comprehensively.

The use of the SLR method has very significant benefits in synthesizing various relevant research results, so that the conclusions presented become more comprehensive, balanced, and scientifically accountable. Systematic literature review is designed to meet specific research objectives in a transparent manner and seeks to include all published evidence on a particular topic, while assessing the methodological quality of each piece of evidence (Page et al., 2021). The PRISMA 2020 (Preferred Reporting Items for Systematic Reviews and Meta-

Analyses) protocol is strictly and consistently applied in every stage of literature selection and reporting.

RESULTS AND DISCUSSION

The Influence of Independence on Audit Quality

The independence of auditors is an uncompromising foundation in producing truly quality and trustworthy audits. Auditors who are not independent—despite having high technical competence—will produce audit reports that doubt their validity due to the potential for inherent bias. In the context of SPI BLU Poltekkes, the challenge of independence is structural and inherent: SPI auditors are in the same organizational hierarchy as the audited party, so the potential for pressure from the audited superiors or colleagues is a risk that cannot be ignored.

A synthesis of 20 articles discussing independence (80% of the total sample) confirms some key findings. First, the formal independence (de jure) established through organizational regulations does not always reflect the substantive independence (de facto) that is actually felt and applied by the auditor in the performance of his duties. This gap between formal and substantive independence is a major challenge that must be addressed through specific structural mechanisms. Second, mechanisms that have proven effective in strengthening SPI's independence include: direct and unhindered access to SPI's top leadership (director/rector) and/or the BLU Supervisory Board; formal protection from pressure from audited parties through internal regulations; transparency in the determination of SPI programs and budgets; and a strict separation between the assurance and consulting functions carried out by SPI.

Table 1. The Effect of Independence on Audit Quality at the SPI BLU Polytechnic of the Ministry of Health

Yes	Article Title	Researcher (Year)	Key Findings
1	The Influence of Auditor Independence, Competence, and Ethics on Audit Quality	Hanun & Setiawati (2025) - EKOMA (SINTA)	Independence has a significant positive effect on the quality of audits at the Inspectorate; Independence is a prerequisite for the objectivity of the government's internal auditor.
2	Analysis of Determinants of Quality of Public Sector Internal Audits in Indonesia: Systematic Literature Review	Rajafi, Irianto & Baridwan (2024) - ABM STIE-MCE (SINTA 2)	Independence was identified as one of the 15 dominant positive factors in determining the quality of Indonesia's public sector internal audit based on 39 empirical studies.
3	The Influence of Work Experience, Independence and Competence on Audit Quality	Alvin, Karsam, Syafrudin & Gantino (2023) -	Independence along with experience and competence simultaneously has a significant effect on audit quality;

		SINTAMA (SINTA)	Independence is a factor that cannot be ignored in public sector audits.
4	The Influence of Internal Auditor Competence, Independence and Professionalism on Audit Quality	Copyright © 2022 JIPA. All Rights Reserved.	Structural independence in SPI is a prerequisite for the effectiveness of public sector supervision, in addition to adequate competence and high professionalism.
5	The Influence of Auditor Independence and Motivation on Internal Audit Quality	Jefrynaldi & Halmawati (2021) – UNP Accounting Exploration Journal (SINTA)	Competence has a dominant positive effect on the quality of internal audits; The independence in this sample was not partially significant but simultaneously significant.

Source: Article Analysis, 2025

The implications of the above findings for SPI BLU Poltekkes are very concrete: strengthening independence is not enough only through formal arrangements in the organization's statutes, but must be realized through real operational mechanisms, such as the issuance of an Internal Audit Charter that gives full authority to SPI, the establishment of an Audit Committee that functions as a liaison between SPI and the BLU Supervisory Board, as well as the protection of auditors who report sensitive findings from potential retaliation.

The Influence of Competency on Audit Quality

Competency was the variable with the strongest academic consensus in all the literature reviewed, with appearance in 92% of the articles (23 out of 25 articles included). The consistency of these findings reflects broad academic recognition that auditors' technical and professional competence is the most fundamental foundation for the conduct of quality audits. Without adequate competence, an auditor will not be able to identify hidden material risks, evaluate the adequacy of internal controls, or formulate constructive and implementable recommendations.

Table 2. The Effect of Competency on Audit Quality at the Ministry of Health's SPI BLU Polytechnic

Yes	Article Title	Researcher (Year)	Key Findings
1	The Influence of Internal Auditor Competence and Work Experience on Audit Quality Based on Sinta Indexed Articles	Saputra, Mariam, Sari, Febriyanti & Santoso (2024) – EKOMA (SINTA)	The competence of internal auditors has a significant positive effect on audit quality based on the synthesis of SINTA-indexed articles; is the most dominant variable.
2	Analysis of Determinants of Quality of Public Sector	Rajafi, Irianto & Baridwan (2024) – ABM SINTA 2	Competency is the strongest dominant factor of 19 variables in determining the quality of

	Internal Audits in Indonesia: SLR		internal audit of Indonesia's public sector based on 39 studies.
3	The Influence of Independence, Competence, and Work Experience on Audit Quality with Auditor Ethics as a Moderation Variable	Zahrani & Wulandari (2025) - JAEMB	Competence has a positive effect on the quality of audits in KAP in DIY; Auditor ethics significantly strengthens (moderates) this relationship.
4	The Influence of E-Audit and Auditor Competence on Audit Quality	Dzikron & Purnamasari (2021) - Journal of Accounting Research (SINTA)	Digital competence is very important in the era of e-audit; Auditor competence has a significant positive effect on audit quality in a technology-based environment.
5	The Influence of Auditor Competence, Independence, and Objectivity on Internal Audit Effectiveness	Zakwan, Muda & Sadalia (2024) - IJCSRR (International)	The competence of auditors has a positive effect on the effectiveness of internal audits at PTN BH in Indonesia (n=80 SPI auditors); Top management support moderates this relationship.
6	The Influence of Auditor Independence and Motivation on Internal Audit Quality	Jefryaldi & Halmawati (2021) - UNP Accounting Exploration Journal (SINTA)	Competence has a significant positive effect on the quality of internal audits; is the most dominant variable compared to independence and motivation in the research model.

Source: Article Analysis, 2025

The findings regarding the dominance of competence in the literature have very clear policy implications for the Ministry of Health and the management of the BLU Poltekkes: investment in the development of the competence of SPI auditors is not just a regulatory obligation, but a strategic investment that provides measurable added value (value for money) in the form of improving the quality of supervision and accountability of state finances.

The Influence of Motivation on Audit Quality

Motivation is the least researched variable in the context of BLU and Poltekkes compared to the other three variables, with an appearance in 32% of articles (8 out of 25 articles). However, the low frequency of occurrence indicates that there is a very significant research gap and needs to be filled through primary research that is more focused on the specific context of the SPI BLU Poltekkes of the Ministry of Health.

Of the total 112 SPI auditors spread across 34 Poltekkes with an average of only 3.3 people per institution, the motivation factor is very crucial considering the potential for a high workload per auditor. This condition is prone to cause professional burnout which has a direct impact on the quality of audit implementation. A synthesis of 8 articles that discuss motivation shows that intrinsic motivation based on professional recognition, meaningful responsibility, and self-development opportunities has been proven to result in stronger and more sustained commitment than extrinsic motivation that is transactional (Herzberg, 1966).

Table 3. The Effect of Motivation on Audit Quality on SPI BLU Polytechnics of the Ministry of Health

Yes	Article Title	Researcher (Year)	Key Findings
1	The Influence of Auditor Independence and Motivation on Internal Audit Quality	Jefrynaldi & Halmawati (2021) - UNP Accounting Exploration Journal (SINTA)	Motivation and competence have a significant positive effect on the quality of internal audit simultaneously; Motivation plays a role as a driver of quality sustainability.
2	The Influence of Workload, Motivation, and Integrity on Audit Quality at the Inspectorate	Hasina & Fitri (2019) - JIMEA (SINTA)	Motivation has a significant positive effect on audit quality; Highly motivated auditors produce more comprehensive and in-depth audit reports.
3	The Influence of Competence, Integrity, and Motivation on Audit Quality at the Bogor City Inspectorate	Ilham, Suarhana & Surono (2019) - JOM FEB (SINTA)	Motivation has a positive effect on audit quality; competence and integrity reinforce the influence of motivation simultaneously.
4	Analysis of Determinants of Quality of Public Sector Internal Audits in Indonesia: SLR	Rajafi, Irianto & Baridwan (2024) - ABM SINTA 2	Motivation was identified as one of the positive factors in the determinants of quality of internal audits in the Indonesian public sector despite a lower frequency of occurrences.

Source: Article Analysis, 2025

The low frequency of research on the motivation of SPI auditors in the context of health education BLU suggests that there is still a significant gap in understanding how motivational factors operate in this unique environment. Further research examining the relationship between the reward system, BLU organizational culture, workload, and motivation of SPI auditors is needed to fill this gap.

The Influence of Auditor Experience on Audit Quality

The auditor's experience has a dual relevance and is very strategic in the context of the SPI BLU Poltekkes: it directly improves the detection and response capabilities to complex audit risks, and indirectly mitigates the impact of the limited number of auditors per institution because experienced auditors are able to complete the same assignments with better quality in a more efficient time. With an average of only 3.3 auditors per polytechnic, the accumulated experience of each auditor is a very valuable resource that must be maintained and developed systematically.

A synthesis of 10 articles discussing auditors' experiences (40% of the total sample) confirmed that the experience of building a cognitive schema that allows auditors to recognize anomalous patterns, red flags of fraud, and high-risk areas is faster and more accurate than newly joined auditors. This cognitive capability is needed by SPI auditors who must supervise all operational aspects of health education institutions – from academic and financial management, procurement of goods/services, asset management, to public health services – independently with very limited resources.

Table 4. The Effect of Auditor Experience on Audit Quality at SPI BLU Polytechnic of the Ministry of Health

Yes	Article Title	Researcher (Year)	Key Findings
1	The Influence of Internal Auditor Competence and Work Experience on Audit Quality Based on Sinta Indexed Articles	Saputra et al. (2024) - EKOMA (SINTA)	The experience of internal auditors has a significant positive effect on audit quality; The synergy of experience and competence produces a greater effect.
2	The Influence of Work Experience, Independence and Competence on Audit Quality (East Jakarta and Bekasi KAP Study)	Alvin, Karsam, Syafrudin & Gantino (2023) - SINTAMA (SINTA)	Joint work experience, independence and competence have a significant effect simultaneously; The effect of experience amplifies as the complexity of the assignment increases.
3	The Influence of Independence, Competence, and Work Experience on Audit Quality with Ethics as Moderation	Zahrani & Wulandari (2025) - JAEMB	Work experience has a positive effect on audit quality; auditor ethics moderates and strengthens this relationship in the KAP in the Special Region of Yogyakarta.
4	Analysis of Public Sector Internal Audit Quality Determinants: SLR	Rajafi et al. (2024) - ABM SINTA 2	The auditor's experience was identified as a consistent positive factor in 39 studies of the quality of internal audit of the Indonesian public sector.

5	The Influence of Auditor Competence, Independence, and Objectivity on Internal Audit Effectiveness	Zakwan, Muda & Sadalia (2024) - IJCSRR (International)	Competencies that include practical experience have a positive effect on the effectiveness of SPI's internal audit on 80 PTN BH auditors in Indonesia.
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Source: Article Analysis, 2025

Synthesis, Structural Paradox, and Implications of the Findings

Overall, a synthesis of the literature from 25 articles reveals a highly consistent pattern: the four variables—*independence, competence, motivation, and auditor experience*—have a positive and significant effect on the quality of internal audits in Indonesia's public sector. However, there is a structural paradox faced by the SPI BLU Poltekkes that requires serious attention from stakeholders.

The paradox can be formulated as follows: on the one hand, SPI Poltekkes is required to produce high-quality audits to ensure accountability in the management of more than Rp5 trillion of BLU's highly complex annual budget; on the other hand, SPI faces three fundamental obstacles that systemically hinder the realization of the quality of the audit, namely: (1) limited human resource capacity with an average of only 3.3 auditors per Poltekkes; (2) the risk of disruption of independence because SPI auditors are in the same organizational hierarchy with auditing; and (3) the lack of specific and measurable competency standards for BLU internal auditors in the health education sector.

Contingency theory becomes the most relevant analytical framework for understanding how this paradox can be addressed contextually. This theory helps in formulating: (1) competency development strategies designed in accordance with the unique characteristics of the Polytechnic institution as a BLU in the health education sector; (2) an independent assurance mechanism that is adaptive to the organizational structure of BLU, including the strategic role of the Board of Trustees; (3) a motivational program that is contextual and based on the psychological needs of SPI auditors who face a high workload; and (4) an assignment rotation and mentoring system designed to accelerate the accumulation of experience of new SPI auditors without sacrificing the quality of ongoing assignments.

Policy implications that can be drawn from the findings of this synthesis include: (1) The Ministry of Health needs to issue specific and measurable competency standards for SPI BLU auditors, accompanied by a competency development roadmap that is integrated with the performance management system; (2) The Indonesian Government Internal Auditors Association (AAIPI) needs to develop a special certification program for SPI BLU auditors in the health and education sectors; (3) The Supervisory Board of BLU Poltekkes needs to optimize its role as a liaison between SPI and management to ensure the functional independence of SPI; and (4) it is necessary to consider the establishment of an SPI consortium between regional polytechnics to share auditor resources and expertise in handling assignments that require special specialization.

CONCLUSIONS AND RECOMMENDATIONS

This study has synthesized 25 indexed scientific articles published in the range 2019–2025, systematically selected using the PRISMA 2020 protocol from 287 initial recordings in four main databases, to answer four research questions about the determinants of SPI BLU Poltekkes audit of the Ministry of Health. Based on the synthesis of literature that has been carried out comprehensively, four main conclusions can be drawn.

First, Independence has a positive and significant effect on the quality of the SPI BLU Poltekkes audit of the Ministry of Health, as confirmed by 80% (20 out of 25) articles reviewed. These findings confirm the study's first proposition (P1). Independence is a fundamental prerequisite for the auditor's objectivity that cannot be compromised; Without adequate independence, even the most competent auditors will not be able to produce audit reports that are truly trustworthy and free of bias.

Second, competence has a positive and significant effect on the quality of the SPI BLU Poltekkes audit of the Ministry of Health with the strongest academic consensus, confirmed by 92% (23 out of 25) articles reviewed. These findings confirm the second proposition of the study (P2) and show that competence is the most critical determinant variable in the Indonesian public sector internal audit quality literature. The competencies required for SPI Poltekkes auditors are multidimensional and must continue to be developed in line with regulatory and technological dynamics.

Third, motivation has a positive and significant effect on the quality of the SPI BLU Poltekkes audit of the Ministry of Health, as confirmed by 32% (8 out of 25) articles reviewed. These findings confirm the study's third proposition (P3). Despite having the lowest frequency of occurrences in the literature, motivation – particularly intrinsic motivation based on professional recognition and meaningful responsibility – has proven to be a driver of sustainability of audit quality that cannot be ignored.

Fourth, the Auditor's Experience has a positive and significant effect on the quality of the SPI BLU Poltekkes audit of the Ministry of Health, as confirmed by 40% (10 out of 25) articles reviewed. These findings confirm the study's fourth proposition (P4). Experience has a very strategic dual relevance: it directly improves cognitive ability to detect anomalies and risks, and indirectly mitigates the impact of the limited number of auditors per institution through increased efficiency in the execution of assignments.

Overall, this study provides an evidence-based conceptual framework for efforts to improve the quality of internal audits on 112 SPI auditors in 34 BLU Poltekkes of the Ministry of Health. The four determinants confirmed by this study – independence, competence, motivation, and auditor experience – must be strengthened simultaneously and synergistically to be able to overcome the structural paradoxes faced by SPI and ultimately realize better accountability for state financial management in Indonesia's health education sector.

FURTHER STUDY

This research has several limitations that need to be recognized transparently. First, as an SLR, this research is limited to studies that have been published and can be accessed online, so there may be high-quality research that

is not indexed or not available in open access that escapes synthesis. Second, not all articles studied were carried out in the specific context of the SPI BLU Poltekkes of the Ministry of Health – most of them were carried out in the context of the local government inspectorate or KAP, so the generalization of findings requires caution. Third, the narrative synthesis method used has not been able to quantify the effect size of each variable as precisely as made possible by statistical meta-analysis. Fourth, this study did not examine the moderation or mediation variables that might play a role in the relationship between the four determinant variables and audit quality.

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