

## ABSTRACT

The primary aim of this research is to investigate influence expertise of auditor, independency, and due professional care to quality of audit. Issue of this research is important of role Inspectorate Area function in supporting creation of good governance and his form of public accountability which not yet been made balance with quality of good audit.

Population in this research is Inspectorate auditor of Region Provinsi Gorontalo a number of 56 responder. Analysis of Regress run by which is Statistical Product and Service Solution (SPSS) program for the used by which is analysis of data. Doing hypothesis test before, done by examination of test normalitas of cover which is classic of assumption, test multikolinieritas, heteroskedastisitas test and, later F of test and test to pass test hypothesis done t.

The result of research indicates that expertise of auditor, independency effect on positive and significant to quality of audit, while due professional care variable don't have influence which is significant to quality of audit. Coefficient value of determination indicate that by together expertise of auditor, independency, and due professional care give contribution to variable of dependent (quality of audit) equal to 43,7%, while the rest 52,3% influenced by other factor outside model. This finding research implication to auditor of Inspectorate Area is auditor require to try to improve expertise of audit and his independency as maximum so that can improve the quality of audit which implementation of. Farther this research suggest to out for auditor ever innovate owned experience and knowledge it especially in governance audit, so that can know various problem morely circumstantial. Besides auditor will be more easy to in keeping abreast of which progressively complex.

**Keyword: Quality of Audit, Expertise of Auditor, Independency, and Due Professional Care**

