

# **Auditor Performance for Quality Audit within the Frame of Local Wisdom Values Unganna Panasae**

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**Abstract.** The aim of this research is to find out and explain the performance of auditors at the Bone Regency Regional Inspectorate in producing quality audits and the value of local wisdom unganna pananae in motivating auditor performance. This research includes qualitative research with an ethnographic approach. The type of data used is qualitative data obtained orally through direct interviews with auditors who work at the Bone Regency Inspectorate Office and secondary data originating from written sources. The research results show that auditors are required to have good performance to produce good audit results. Improving audit quality is supported by the development of its human resources. The performance of the Bone Regency Inspectorate auditor as stated in the 2018- 2023 Strategic Plan Amendment states that the auditor's performance is still not optimal and needs to be improved. The application of the local wisdom value of Unganna Panasae can be a foundation and self-control to anticipate the coming pressures that can hinder an auditor's performance. The implementation of the local wisdom value unganna panasae, symbolized by lempu's, has created good performance and is able to motivate auditors to produce quality audits.

**Keywords:** auditor performance, audit quality, unganna panasae, lempu-lempu