

***THE EFFECT OF WORK MOTIVATION, AUDITOR  
COMPETENCE AND AUDITOR FUNCTIONAL POSITION ON  
AUDITOR PERFORMANCE AT REGENCY/CITY  
INSPECTORATES IN RIAU PROVINCE***

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*This study to determine the effect of work motivation, auditor competence and auditor functional position on auditor performance at regency/city inspectorates in Riau Province. This study uses a quantitative approach and uses primary data. The population in this study were 65 respondents with the sampling technique using purposive sampling with skala likert scale measurements. The data is processed through the SPSS version 25.0 program with the technique of multiple linear regression analysis. The results showed that partially the work motivation variable had a positive effect on the auditor's performance, the auditor's competence variable had no effect on the auditor's performance and the auditor's functional position had a positive effect on the auditor's performance. The Adjusted R square value of 34.5% is obtained, which means that the auditor's performance variable (Y) is influenced by the variable tested by the author while the remaining 65.5% is influenced by other variables not included in this study.*

**Keywords:** *Work Motivation, Auditor Competence, Auditor Functional Position and Auditor Performance*