## ABSTRACT

This study aims to independence, organization comitmen, leadership, and corporate governance understanding on public sector auditor performance. Research used internal government auditor which belong to BPKB representation of Jawa Tengah province as population. Sample used convenience sampling method. From 60 Questionare, it was only 42 return questionare. The statistic method used to test on research hypothesis is multiple regression.

The result of these study show that: organization comitmen, leadership, and corporate governance understanding had effect on public sector auditor performance.

Keyword: auditor, independence, organization comitmen, leadership