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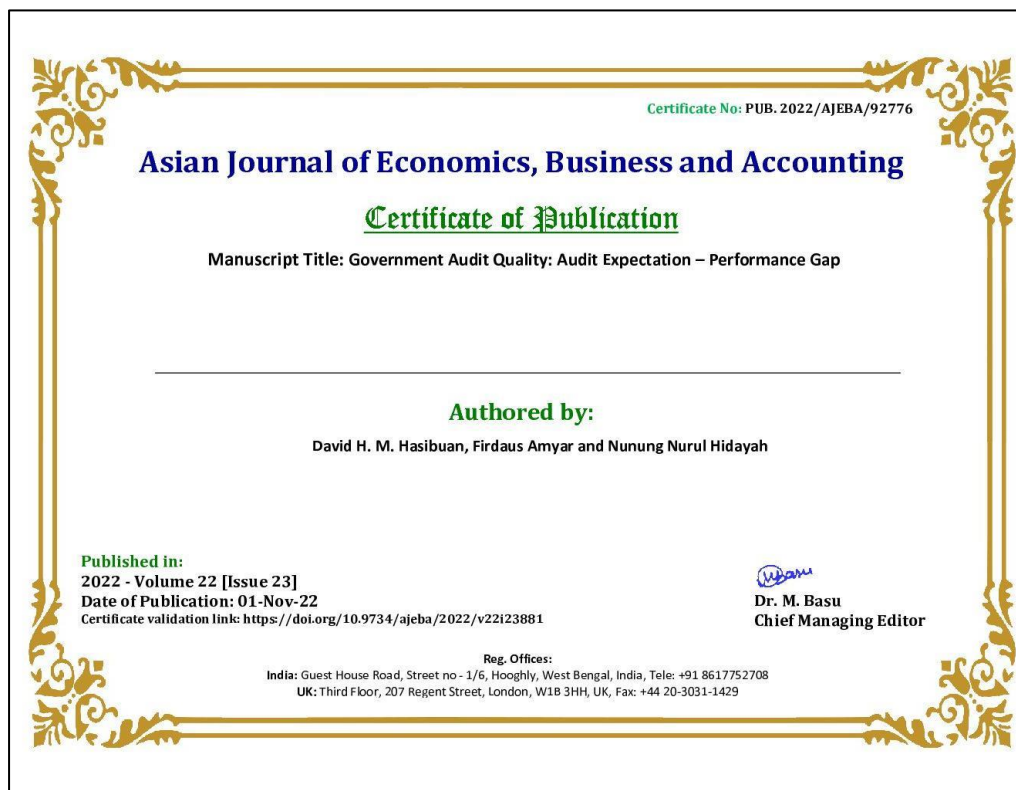
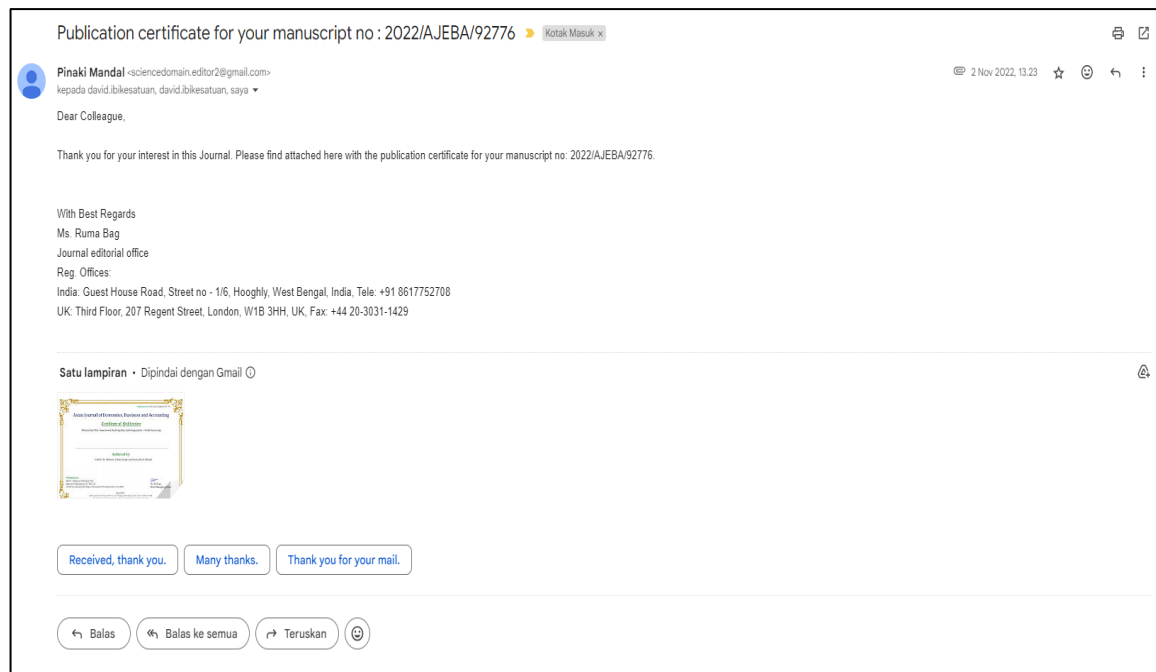
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### Government Audit Quality: Audit Expectation – Performance Gap

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#### Abstract

This paper seeks to explore the audit expectation and performance gap in the Indonesian government audit. This research utilized a qualitative approach involving three methods of data collection namely interviews, focus group discussions, and document analysis with a total of 32 government auditors of the Indonesian Supreme Audit Institution (BPK-RI). The data from all methods were analyzed through a qualitative thematic analysis framework. This research found that there are three types of occur in the context of Indonesian government audit quality namely deficient performance, deficient standards, and reasonableness gap.

**Keywords:** Government audit quality, audit expectation, performance gap, deficient performance, deficient standards