This study aims to analyze and to determine the effect of professional scepticism and auditor competence on audit quality at the Inspectorate of West Kalimantan Province. The population in this study was all the State Civil Apparatus (ASN) at the Inspectorate of West Kalimantan Province, using purposive sampling as the sampling technique of 51 respondents who are certified auditors. The data analysis was done by using descriptive statistics, multiple linear regression, t test, and F test with the help of the SPSS program. The results showed that: 1) professional scepticism has positive and significant effect on audit quality, 2) competence has positive and significant effect on audit quality, and 3) professional scepticism and auditor competence have positive and significant effect on audit quality.

**Keywords:** Professional Scepticism, Auditor Competence, Audit Quality.