

**Dilemma of Auditor Independence of Higher Education Internal Control  
Unit (Phenomenological Study at State University “X”)**  
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***ABSTRACT***

This study aims to explain the results of the exploration of the obstacles that occur during the audit, the understanding and experience of the independence dilemma, and the strategies used by SPI auditors of PTN “X” in dealing with independence dilemmas and obstacles in conducting audits. This research uses a qualitative method of transcendental phenomenology approach. Data collection techniques using interviews and documentation. The results of this study indicate that the SPI auditor of PTN “X” is constrained by the task letter and disbursement of funds which takes a long time, the *auditee* has not collected the requested documents, input from the *auditee* to examine other parties, the auditor's busy teaching hours and the still lingering ewuh pakewuh culture that can reduce independence. Therefore, there is a need for strategies in overcoming these obstacles and dilemmas such as rescheduling audit days, giving periods, listening to *auditee* suggestions without implementing them, working between teaching hours, sticking to the SPI charter, and good coordination among SPI members and leaders.

***Keywords:*** *internal auditors, internal audit constraints, independence dilemma*