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## Auditor Behavior and the Use of Audit Information Systems as Key Factors for Improving the Quality of Audit Follow-Up.

Slamet Kurniawan<sup>1</sup>, Citra Sukmadilga<sup>2</sup>, Ida Farida<sup>3</sup>

### Abstract

*In auditing government entities, external auditors submit various recommendations to improve government programs and operations. This study aims to determine the impact of auditor behavior and the use of audit information systems on the quality of audit follow-up by conducting a survey of 274 participants from the management level and the Government Internal Supervisory Apparatus. Data were collected through questionnaires, face-to-face interviews, and focus group discussions and analyzed using a descriptive approach and verification with Structural Equation Modeling. The results of the study prove that the quality of audit follow-up is determined by auditor behavior by 28% and the use of audit information systems by 13%. This finding has a strong implication that better auditor behavior and use of audit information systems by both auditors and auditees are highly needed to improve the quality of audit follow-up.*

**Keywords:** Auditor Behavior, Use of Audit Information Systems, Audit Follow-Up, Auditors, Structural Equation Modeling.

### Background

Good state financial management requires government officials to follow up on recommendations in audit reports issued by the Audit Board of the Republic of Indonesia (*Badan Pemeriksa Keuangan Republik Indonesia*), hereinafter referred to as BPK. As the government's external auditor, BPK audits government entities and offers various audit recommendations with the aim of providing input for the improvement of government programs and operations as well as the management and responsibility of state finances for the audited entity (BPK, 2017), for example, to make government services more responsive to community needs (Grosshans, 1991). In addition, audit recommendations are considered important for accrual-based government financial statements as they can increase government fiscal transparency (Putra & Sudarto, 2019). However, even though BPK has submitted recommendations for improvements to various audit findings, including those with the potential to harm state finances, follow-up of these recommendations is relatively low (Siregar, 2016).

Based on data from the 2017 Summary of Semester Audit Reports (*Ikhtiar Hasil Pemeriksaan Semester/IHPS* 2017), BPK has submitted 437,343 audit recommendations worth IDR241.71 trillion to the entities audited during 2005-2016, with details as follows: (1) 304,679 recommendations (69.7%) worth IDR121.82 trillion were followed up appropriately; (2) 94,971 recommendations (21.7%) worth IDR77.54 trillion were followed up inappropriately or in the follow-up process; (3) 35,416 recommendations (8.1%) worth IDR30.56 trillion have not been followed up; and (4) 2,277 recommendations (0.5%) worth IDR11.79 trillion could not be followed up.

Russell (2006: p.76) explained that the auditor's ability to identify audit findings, present them, and

<sup>1</sup>Department of Accounting, Faculty of Economics and Business, Padjadjaran University, Bandung, 40132, West Java, Indonesia.

<sup>2</sup>Department of Accounting, Faculty of Economics and Business, Padjadjaran University, Bandung, 40132, West Java, Indonesia.

<sup>3</sup>The Audit Board of the Republic of Indonesia.

determine audit conclusions as a follow-up to these findings is one of the skills that add values to improve auditee performance in responding to audit recommendations. As the government's external auditor, BPK needs a mechanism to monitor the level of responsiveness of the audited entities in understanding and following up to its findings. In the Mexico Declaration on SAI Independence, the International Organization of Supreme Audit Institutions (INTOSAI) emphasizes that an effective follow-up mechanism on audit recommendations will be achieved if it has a reliable audit information system to ensure that the auditee has properly responded to the audit findings (INTOSAI, 2007).

According to Apriyanti et al. (2014), auditor behavior influences the quality of the actions taken by the audited entity in responding to audit findings. Auditors are obliged to maintain standards of ethical behavior towards the institution, the community, and themselves. Such professional code of ethics is a set of rules which form the basis of the existence of the profession and the formation of public trust. By adhering to the code of ethics, auditors are expected to give the best quality performance for the community (Ludigdo, 2006). Accordingly, auditors with unethical behaviors will undermine public trust and affect the actions of audited entities in following up to their findings (Nugrahaningsih, 2005). One of the violations of professional ethics in recent years that ultimately tarnished public trust in the performance of auditors was the unethical behavior of a BPK auditor in West Java which was proven to have received bribes from the Government of Bekasi City (Septian, 2010).

In addition to auditor behavior, the follow-up of audit recommendations is also influenced by the use of information systems. According to Mulyani (2016), information systems are able to support organizations to enhance efficiency, share knowledge, increase effectiveness of audit process, and improve structures of internal control. This encourages BPK to employ an information system to monitor follow-up of its findings and recommendations so as to measure the success of the financial audits. Empirically, the influences of external auditor behavior and the use of audit information systems on the quality of audit follow-up by the financial entities of the Indonesian government need to be proven.

These two factors, however, have never been studied together before, especially in the context of local government audits. Several previous studies have only focused on explaining the impacts of external auditor behavior s (Fornelli, 2016; Ofita, 2015; Riny, 2015; Srini, 2015; Cohen et al., 2004) or the use of information systems (Ramdany, 2015; Abdallah, 2013; Mancini et al., 2013; Soudani, 2012; Boynton et al., 2001) on the quality of audit recommendations.

## **Literature Review**

### **Attitude and Behavior Theory**

Auditor behavior can be explained by the attitude and behavior theory which points out that behavior is determined by one's attitude to do something with all the consequences (Triandis, 1971). Studies on ethical behavior use fraud as a keyword to describe bad ethics and treat illegal behavior as a very serious form of fraud. According to Langevoort (2015), auditor behavior is ethical behavior that is directly related to legal issues, where the line between law and ethics is often unclear. In this regard, upholding good ethics is therefore an important goal in compliance; behavioral ethics is exceptionally in line with programs that strive to comply with values, not commands and controls (Tyler et al., 2008).

### **Auditor Behavior**

According to Kusumastuti (2017), there are two types of behavior in the interaction between external auditor and auditee. First, decreasing audit quality, i.e., auditor's actions during the implementation of audit procedures that reduce the effectiveness of audit evidence collected (Pierce & Sweeney, 2004). Auditors' deviant behavior is a serious threat to audit quality as it leads to incomplete and insufficient audit evidence to serve as an adequate basis

for them to express opinions about the fairness of the audited financial statements (Herrbach, 2001; Otley & Pierce, 1996). Second, underreporting time, i.e., when auditors report audit time that is shorter than the actual time used to complete certain audit tasks (Otley & Pierce, 1996; Lightner, Adam, & Lightner, 1982). This behavior has an indirect effect on audit quality through decisions made by the head of the Public Accounting Firm.

In this study, Auditor Behavior is defined as auditors' activities during the audit process that affect the auditees' responses in following up to all audit findings and recommendations, which eventually impacting the improvement of the local government financial reporting quality. To measurement this variable, 9 indicators were used based on several studies (Ofita, 2015; Riny, 2015; Srini, 2015; Afriyanti et al., 2014; Gul et al., 2003), and consideration of researchers' empirical experiences, namely: (1) self-awareness, (2) self-control, (3) empathy, (4) honesty, (5) openness, (6) application of code of ethics, (7) interpretation and refinement of code of ethics, (8) internal locus of control, and (9) external locus of control.

### **The Use of Audit Information Systems**

According to Aziz and Macredie (2005: p.476), information systems can be used to design and evaluate the development of information systems, including evaluation in the audit process. The use of information systems can be analyzed using several utilization measures with the aim of understanding user perceptions that contribute to the quality of the work produced. Suryaputri and Widjanarko (2012: p.77) argue that the use of a good information system will create quality information, enabling management to follow up audits more quickly and accurately. The more often the users use the information system, the better the quality of the undertaken activities. The use of information systems helps accelerate and facilitate work (Mulyani et al., 2019), including the audit process.

In this study, the use of audit information systems is defined as the interaction between auditors and auditees in the audit process to produce quality audit follow-ups. To measurement this variable, 9 indicators were used based on previous studies (Suryaputri & Widjanarko, 2012; Barki et al., 2007; Aziz & Macredie, 2005; Mason & Ragowsky, 1997) and researchers' empirical experiences, namely: (1) problem solving, (2) decision rationalization, (3) customer service, (4) technology adaptation, (5) operational adaptation, (6) organizational adaptation, (7) user satisfaction, (8) effectiveness, and (9) efficiency.

### **The Quality of Audit Follow Up**

According to Tresnawati, Apandi, and Nur (2016), follow-ups to BPK recommendations are done by ministries and government agencies to refine audit findings in the previous period so as to reduce the findings in the following period; the greater the percentage of followed up recommendations, the higher the chance of obtaining unqualified opinions (*Opini Wajar Tanpa Pengecualian*/WTP) from BPK. Djalil (2014: p.363) explained that the follow-up of previous audit findings by the audited entity affects the auditor's opinion. Furthermore, Rosnidah et al. (2011: p.458) stated that the follow-up of audit recommendations is an action that can build improvements in the implementation of the audited entity's program. According to Umor et al. (2016:p.50), audit follow-up is an activity carried out by the auditee to help improve the effectiveness of the audit report, assist the legislature, evaluate the auditee's performance, and provide input on improving policies relating to audit performance.

In this study, the quality of audit follow-up is defined as a process of assessing the adequacy, effectiveness, and timeliness of actions taken by local governments in response to various audit findings. To measurement this variable, 9 indicators was used based on previous studies (Mahpriansyah, 2016; Tresnawati et al., 2016; Dyah et al., 2013) and researchers' empirical experiences, namely: (1) the number of auditors, (2) the number of audit subject units, (3) the number of provincial government employees, (4) follow up has not been conducted, (5) follow up has been conducted but not in accordance with the recommendation, (6) recommendation cannot be followed up, (7) experience, (8) motivation, and (9) education.

## Hypothesis Development

### Effect of Auditor Behavior on the Quality of Audit Follow-Up

According to Fornelli (2016), improvements in audit quality are associated with efforts to enhance auditor communication and transparency. This shows that the auditor's professionalism, communication, and responsiveness towards the audited entity play an important role in the follow up process of audit findings. Riny (2015) explained that auditors' behavior is reflected in their involvement during the audit process; there may be situations where auditors make mistakes, encounter irregularities or commit violations while on duty. Furthermore, Srini (2015) argued that auditors' dysfunctional or deviant behavior can reduce audit quality which in turn affects the quality of audit follow-up by the auditee.

In his study, Tuanakotta (2010) found that audit procedures are certain techniques or methods specifically used by auditors to collect and obtain evidence during audit work, thereby ensuring the quality of audit findings. The quality of audit findings is heavily affected by the extent to which the auditor performs audit procedures. Thus, based on existing literature (Fornelli, 2016; Riny, 2015; Srini, 2015; Tunakotta, 2010) and researchers' direct observations, the following hypothesis is proposed:

**H1:** *Auditor behavior has a positive influence on the quality of audit follow-up.*

### Effect of the Use of Audit Information Systems on the Quality of Audit Follow-Up

With the presence of computer technology and information systems, auditors' ability to conduct analyses is increasing and becoming more sophisticated (Putra & Noviani, 2013). The use of information systems in the audit process, from the initial audit by the auditor to the process of following up to audit findings by the auditee, is extremely important so that the objectives of the audit can be achieved effectively and efficiently. In her study, Andini (2011) revealed that the use of information systems assists auditors in determining appropriate audit procedures, reducing the complexity of audit activities, increasing accountability, and fulfilling commitments to meet obligations. In addition, Rengganis and Isgiyarta (2015) explained that the role of auditors is closely linked to the support of technology and information systems, including in communicating with clients and teammates, completing a series of audit processes, generating audit reports, and facilitating audit follow-ups with the help of specific software. Thus, based on existing literature (Rengganis & Isgiyarta, 2015; Putra & Noviani, 2013; Andini, 2011) and researchers' empirical experiences in the field, the following hypothesis is proposed:

**H2:** *The use of audit information system has a positive effect on the quality of audit follow-up.*

## Research Methods

The population of this study is local governments throughout Indonesia which are divided into various strata. To ensure a representative sampling, the probability sampling method was employed, namely the stratified random sampling with cluster sampling techniques. Samples were proportionally selected to represent each region in Indonesia. Furthermore, the observation units in this study were the regional secretariat unit, financial management and accounting department, and inspectorate of each local government.

The collected data were examined using descriptive analysis and verification methods. Descriptive analysis was performed to provide a qualitative summary of observations of each research variable. Meanwhile, verification was done by employing an inferential statistical approach also known as inductive statistics, i.e., the Structural Equation Modeling (SEM) approach. The validity and reliability of the research instruments were tested using the Confirmatory Factor Analysis technique, while the research model was tested using the goodness of fit approach. The level of significance in this study was set at 95%, with an error risk level of  $\alpha = 5\%$ .

## Discussion

### Research data

Data collection was carried out for six months through questionnaires, face-to-face interviews, and Focus Group Discussions (FGDs). Questionnaires were distributed to 274 respondents comprising of 215 district government officials, 16 provincial government officials, and 43 city government officials. Of the 274 respondents, 267 were considered valid and suitable for further analysis, while 7 others were excluded due to incomplete data. The collected data were then discussed in focus group discussions held in 5 local governments.

### Instrument Validity and Reliability Testing

According to Hair et al. (2014), the validity of each indicator is determined by its relative importance and the significance of the standard factor loading (SFL) value. An indicator is considered valid and provides significant explanation for the variable if the SFL value is  $\geq .50$ . Meanwhile, to assess construct reliability, the Construct Reliability (CR) value should be  $\geq .70$  and the Variance Extracted (VE) value should be  $\geq .50$ . As seen in Table 1, all indicators of research variables in this study are both valid and reliable.

**Table 1:** Instrument Validity and Reliability Test Results.

Variables/Indicators	*SFL $\geq .50$	Error estimation	*CR $\geq .70$	*VE $\geq .50$	Result
Auditor Behavior			.93	.78	Good Reliability
Self-awareness	.57	.10			Good Validity
Self-control	.59	.15			Good Validity
Empathy	.57	.23			Good Validity
Honesty	.58	.13			Good Validity
Openness	.65	.12			Good Validity
Application of code of ethics	.57	.11			Good Validity
Interpretation and refinement of code of ethics	.59	.14			Good Validity
Internal locus of control	.56	.06			Good Validity
External locus of control	.59	.18			Good Validity
The Use of Audit Information Systems			.96	.89	Good Reliability
Problem solving	.56	.18			Good Validity
Decision rationalization	.63	.17			Good Validity
Customer services	.65	.19			Good Validity
Technology adaptation	.61	.23			Good Validity
Operational adaptation	.63	.14			Good Validity
Organizational adaptation	.57	.18			Good Validity
User satisfaction	.57	.15			Good Validity
Effectiveness	.61	.11			Good Validity
Efficiency	.59	.17			Good Validity
The Quality of Follow-up of Audit Findings			.88	.70	Good Reliability
Number of auditors	.63	.34			Good Validity
Number of audit subject unit	.65	.36			Good Validity
Number of provincial employees	.51	.33			Good Validity
Follow-up has not been conducted	.77	.26			Good Validity
Follow-up has been conducted but not in accordance with the recommendation	.77	.33			Good Validity
Recommendation cannot be followed up	.69	.28			Good Validity
Experience	.62	.30			Good Validity
Motivation	.76	.10			Good Validity
Education	.76	.13			Good Validity

Source: Research Results (2019)

### Hypothesis Testing

The results of the goodness-of-fit test presented in Table 2 show the NFI, NNFI, CFI, IFI, RFI, GFI, and AGFI values of  $\geq .90$  and the RMSEA value of  $.060 \leq .08$ . This suggests that the research model demonstrates a good fit. However, the p-value is  $.000 \leq .05$  and the SRMR value is  $.060 \geq .05$ , indicating a poor fit model. The combination of these fit indices denotes a high level of compatibility of the overall research model.

**Table 2:** Goodness of Fit Model Test Results.

No	Measurement Indicators	Value of Goodness of Fit Index	Result	Conclusion
1	Chi-square	p-value $\geq .05$	.000	Poor Fit
2	RMSEA	RMSEA $\leq .08$	.060	Good Fit
3	NFI	NFI $\geq .90$	.97	Good Fit
4	NNFI	NNFI $\geq .90$	.97	Good Fit
5	CFI	CFI $\geq .90$	.98	Good Fit
6	IFI	IFI $\geq .90$	.98	Good Fit
7	RFI	RFI $\geq .90$	.98	Good Fit
8	SRMR	SRMR $\leq 0.05$	.072	Poor Fit
9	GFI	GFI $\geq .90$	.98	Good Fit
10	AGFI	AGFI $\geq .90$	.94	Good Fit

Source: Research Results (2019)

Furthermore, to measure the magnitude of influence between latent variables, the standard calculations of the estimated model (Figures 1 and 2) used the following formula:

$$\text{KTL} = 0.28 * \text{PAE} + 0.13 * \text{PSI}, R^2 = 0.59$$

**Figure 1:** T-Value Model.

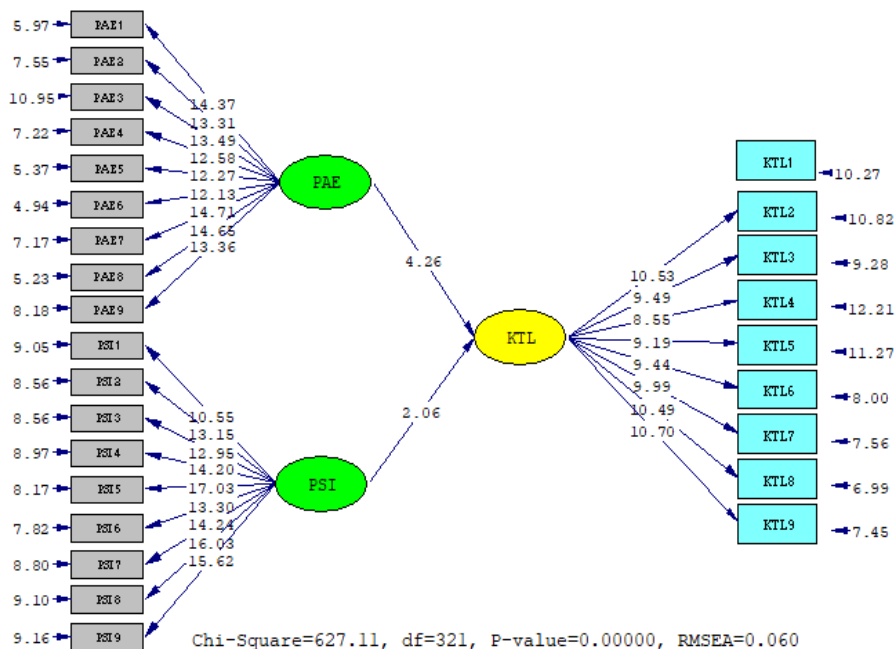
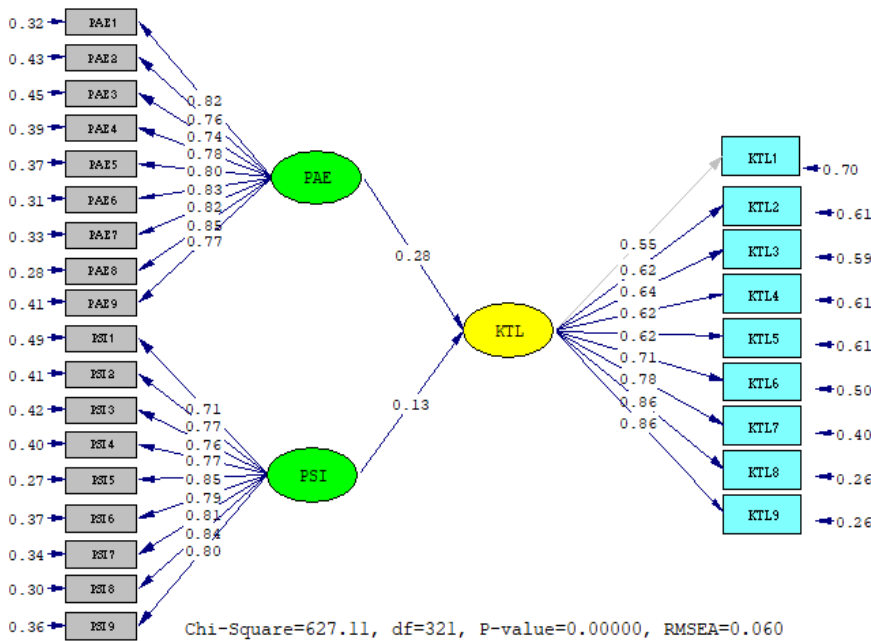




Figure 2: Standard Solution Model.



After testing the goodness of fit of the structural model, the research hypotheses were tested to establish the causal relationship between variables. The hypothesis testing results are shown in Table 3 below.

Table 3: Hypothesis Testing Results.

No	Path	Cut of T-Value ( $\geq 1.64$ )	Value of Loading Factors	Effect	Conclusion
1	PAE $\rightarrow$ KTL	4.26	.28	28%	Accepted
2	PSI $\rightarrow$ KTL	2.06	.13	13%	Accepted

Source: Research Results (2019)

### Impact of auditor behavior on the quality of audit follow-up

The hypothesis testing results indicate that auditor behavior has a positive effect on the quality of follow-up of audit recommendations by 28%. This study empirically confirms that the better the auditor's behavior, the better the quality of the audit follow-up by the auditee. This finding is in line with that of a study by Fornelli (2016) that auditor behavior plays a significant role in improving the quality of audit follow-up through enhanced communication and transparency. Auditor's professionalism, including good communication and responsiveness towards the audited entity, are crucial in encouraging the active involvement of the auditee in addressing audit findings.

This finding also supports another study by Riny (2015) which highlights that auditor behavior, including potential mistakes and deviations or violations during audit assignments, can have a negative effect on audit quality and the accuracy and effectiveness of audit evidence collection, thus impacting the quality of audit follow-up. The results of interviews and the perspectives of most respondents reveal that auditor behavior in terms of emotional intelligence is still not optimal, as indicated by the ability of the auditors to perceive emotions, motivate themselves, and manage emotions when interacting with the auditees.

### The impact of utilizing audit information systems on the quality of audit follow-up

The hypothesis testing results indicate a significant positive effect of the use of information systems on the quality of audit follow-up by 13%. This finding supports the study by Herusetya (2011) which found that the use of information systems by auditors has a positive effect on auditor performance in producing audit findings that are easy to understand and can be followed up quickly by the auditee. Additionally, Andini (2011) argued that an understanding of information systems will assist auditors in determining appropriate audit procedures so as to reduce the complexity of audit activities and accountability, which in turn can encourage the completion of their obligations. Empirical evidence from this study signifies how the optimal use of audit information systems optimizes audit technology, enabling auditors to conduct auditing activities more quickly, accurately, and reliably. In addition, the use of audit information systems by the auditee also simplifies the process of responding to or following up audit findings and recommendations.

According to the majority of respondents, the use of audit information systems makes it easier for auditees to respond to audit findings, and for auditors to monitor the follow-up of all audit recommendations. However, in several regions in Indonesia, the use of audit information systems is rather difficult for both the auditors and the auditees as they are still adapting to using the application. Both the auditors and the auditees have not been able to rationally decide what strategies or actions to take when the system is experiencing problems, such as being inaccessible or malfunctioning. As a result, auditors cannot optimally provide services to stakeholders.

## **Conclusion**

The behavior of external auditors has a significant impact on the quality of audit follow-up, particularly in terms of their emotional intelligence and approach to the auditee. Auditors must position themselves as partners who can offer solutions to financial management issues of the local government. Based on the findings of this study, BPK is strongly recommended to enhance the emotional intelligence of its auditors through training programs that emphasize the development of emotional aspects. Furthermore, it is absolutely necessary to improve auditors' approach to auditees, in which auditors act as partners in overcoming government financial management problems.

On the other hand, the use of information systems also has a positive impact on the quality of audit follow-up. This influence lies in the ability of auditors and auditees to address audit issues effectively through the use of audit information systems. The findings of this study reveal suboptimal use of audit information systems in Indonesia, especially in the eastern part of the country. This finding provides insights for both BPK and local governments as to how this problem can be solved. First, BPK and local governments must collaborate to increase the understanding and technical ability of their staff in using audit applications. Second, efforts should be made to improve and refine the existing audit information system, making it more user-friendly and of value to its users.

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