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Digital Audit Practices and Procedural Compliance as Determinants of Audit Quality in the Public Sector

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ABSTRACT

This research investigates how remote audit, e-audit, and standard operating procedures (SOPs) affect audit quality at BPK RI Representative Office of South Sumatra Province. Employing a quantitative methodology, primary data were gathered from 32 auditors through a saturated sampling approach. Data collection achieved a response rate of 80%, utilizing structured questionnaires with a five-point Likert measurement scale. The collected data were analyzed using multiple linear regression with IBM SPSS Statistics version 26. The findings indicate that remote audit does not have a significant effect on audit quality. In contrast, e-audit and standard operating procedures have positive and significant effects on audit quality. Furthermore, the simultaneous implementation of remote audit, e-audit, and SOPs significantly influences audit quality, explaining 41.9% of its variation. Among the independent variables, e-audit emerged as the most dominant factor affecting audit quality. These results suggest that the effective utilization of digital audit systems and consistent adherence to established procedures can improve audit accuracy, efficiency, and reliability. Therefore, strengthening e-audit implementation and ensuring compliance with standard operating procedures are essential strategies for enhancing audit quality in the public sector.

Keywords: Audit Quality, Remote Auditing, Electronic Audit, Standard Operating Procedures

INTRODUCTION

Good governance fundamentally rests upon transparency and accountability in managing public finances. In the Indonesian context, the authority to oversee and evaluate state financial management is vested in the Supreme Audit Board (BPK RI), as mandated under Law Number 15 of 2006 regarding the State Audit Institution. BPK performs a crucial role in guaranteeing that public funds are managed successfully, economically, and in compliance with relevant rules as an independent external audit organization. Through its audit activities, BPK contributes to strengthening public trust and promoting accountability in government institutions (Ridwan, 2025).

Notwithstanding the persistent endeavors undertaken to strengthen public financial governance, practices of corruption, collusion, and nepotism (KKN) continue to pose substantial obstacles within the Indonesian administrative landscape. Various governmental levels remain vulnerable to misconduct, including abuse of authority, bribery, and misappropriation of public resources. Cases involving abuse of authority, bribery, and misuse of public funds continue to occur across various levels of government (Erpan & Hernadianto, 2023). One notable example is the corruption case related to the revitalization project of Cinde Market in Palembang City, which resulted in estimated state losses of Rp137.72 billion. Interestingly, during the implementation period of the project, the Palembang City Government received Unqualified Opinions (WTP) from BPK for the fiscal years 2016, 2017, and 2018. This situation raises concerns regarding the effectiveness of audit processes and the quality of audits conducted within the public sector.

A (WTP) or Unqualified Opinion signifies that an entity's financial statements are fairly presented across all material dimensions in conformity with the applicable Government Accounting Standards (SAP). As outlined in Law Number 15 of 2004 pertaining to State Financial Management Audit and Accountability, the basis for issuing audit opinions encompasses adherence to recognized accounting standards, completeness of financial disclosures, the operational effectiveness of internal control mechanisms, and conformity with prevailing laws and regulatory provisions. Although a WTP opinion reflects the fairness of financial reporting, it does not guarantee the absence of fraud or corruption. Consequently, public confidence in audit institutions may decline when corruption cases emerge within organizations that have received favorable audit opinions.

Audit quality therefore becomes a crucial issue in ensuring the credibility of audit results. DeAngelo (1981) defines audit quality as the likelihood that an auditor is capable of identifying and disclosing significant errors or misstatements contained within financial reports. High-quality audits contribute to better governance, improved accountability, and more effective public financial management. Furthermore, audit quality depends on auditors' ability to maintain independence, objectivity, professional competence, and compliance with established auditing standards and procedures (Aswar et al., 2021).

Advances in information technology, combined with evolving work dynamics, have profoundly reshaped the landscape of auditing. A particularly significant development is the growing adoption of remote auditing, a practice that allows auditors to carry out their examination procedures without the necessity of being on-site at the audited organization. This approach became increasingly important during and after the COVID-19 pandemic and continues to be adopted due to its flexibility and efficiency. However, previous studies have reported inconsistent findings regarding the impact of remote audits on audit quality. Aguilar et al. (2024), Attia et al. (2025), Setiyawan (2024), and Saputro & Mappanyukki (2022) found that remote audits positively influence audit quality. In contrast, Lorentzon et al. (2024) reported that remote auditing may reduce audit quality because auditors have limited

opportunities for direct observation and face-to-face interaction. Meanwhile, Sampet et al. (2025) concluded that remote audits have no significant effect on audit quality.

Beyond remote auditing, the integration of electronic auditing systems, commonly referred to as e-audit, has emerged as an increasingly vital component of contemporary audit practice. By harnessing information technology, e-audit facilitates the electronic gathering, processing, evaluation, and continuous monitoring of audit evidence, thereby enhancing operational efficiency and enabling more robust and effective auditing outcomes. The implementation of e-audit systems has enabled auditors to access data more quickly, perform continuous monitoring, and enhance audit effectiveness (Wiyantoro et al., 2025). Nevertheless, empirical evidence regarding the influence of e-audit on audit quality remains inconclusive. Lonto & Pandowo (2025) found that e-audit positively affects audit effectiveness and audit quality. Conversely, Abimanyu & Suhartini (2023) reported that e-audit does not significantly improve audit quality, while Prabowo & Suhartini (2021) found a negative relationship between e-audit implementation and audit quality.

Adherence to Standard Operating Procedures (SOPs) represents another critical determinant of audit quality. SOPs function as structured frameworks designed to uphold uniformity, precision, and regulatory compliance at every stage of the auditing process. When properly implemented, SOPs serve to mitigate inherent audit risks, reinforce the dependability of audit outcomes, and heighten the probability of uncovering material misstatements in financial reporting (Aswar et al., 2021). However, previous studies have also produced mixed results. Aswar et al. (2025) found that audit procedures did not significantly affect audit quality. Similarly, Hazaea et al. (2022) reported challenges in audit procedures caused by weak regulatory frameworks and limited coordination with government agencies. On the other hand, Agusiady et al. (2022) demonstrated that adherence to audit procedures improved audit quality during the COVID-19 pandemic.

Given these challenges, strengthening audit quality requires not only competent auditors but also the effective integration of remote audit practices, e-audit technologies, and compliance with standard operating procedures. These mechanisms are expected to improve audit efficiency, effectiveness, reliability, and transparency while addressing the limitations associated with traditional audit approaches. Therefore, examining the combined influence of these factors is essential for understanding how audit quality can be enhanced in public sector institutions.

The Technology Acceptance Model (TAM) and Attribution Theory are two complementing frameworks that form the theoretical basis of this study. According to Attribution Theory, human behavior is influenced by both external and internal factors, such as prevalent organizational rules and the larger work environment in which people function, as well as personal competence and individual effort. Conversely, TAM suggests that perceived utility and perceived ease of use are the main factors influencing a person's readiness to accept and employ technological products (Purba, 2023). In the meanwhile, TAM contends that perceived utility and perceived ease of use are the main factors influencing

technology adoption and use (Ghozali, 2020). These theories provide a relevant framework for understanding how auditors respond to technological innovations and organizational procedures in conducting audit activities.

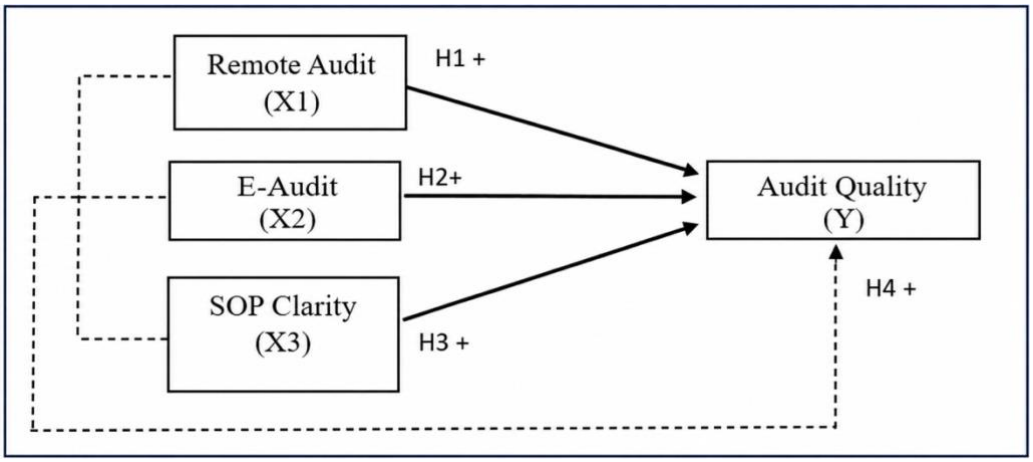
Although previous studies have investigated remote audit, e-audit, and audit procedures separately, limited research has examined the simultaneous influence of these three variables on audit quality, particularly within Indonesian public sector auditing institutions. Furthermore, inconsistencies in prior findings indicate the need for additional empirical evidence. Therefore, this study addresses this research gap by examining the combined effects of remote audit, e-audit, and standard operating procedures on audit quality at the BPK RI Representative Office of South Sumatra Province.

The novelty of this study lies in the integration of remote audit, e-audit, and standard operating procedures into a single research model to explain audit quality. Unlike previous studies that focused on these variables independently, this research investigates their simultaneous effects within the context of public sector auditing. By doing so, the study provides a more comprehensive understanding of the determinants of audit quality and contributes to the development of auditing practices in government institutions.

Therefore, the goal of this study is to examine how standard operating procedures, e-audit, and remote audit affect audit quality at the BPK RI Representative Office of South Sumatra Province, both separately and concurrently. The results are anticipated to add to the body of knowledge on public sector audits and offer useful recommendations for improving audit quality through the effective utilization of technology and adherence to established audit procedures.

Based on the theoretical foundations and prior empirical literature reviewed, the conceptual framework of this study is constructed as follows.

Figure 1. Conceptual Framework



RESEARCH METHOD

A quantitative research design was adopted in this study to analyze the effects of Remote Audit, E-Audit, and Standard Operating Procedures (SOPs) on Audit Quality at the BPK RI Representative Office in South Sumatra Province. Data collection was carried out between April and June 2026 at the Palembang-based office. The entire population of 40 auditors served as the study sample, as a total sampling technique was utilized to ensure all individuals were included as respondents. From the 40 distributed questionnaires, 35 were successfully returned and eligible for further analysis, yielding a response rate of 80%. Primary data were collected using a structured questionnaire with a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree).

The study consisted of three independent variables, namely Remote Audit (X1), E-Audit (X2), and Standard Operating Procedures (X3), and one dependent variable, Audit Quality (Y). The Remote Audit variable was operationalized through five key indicators, namely the extent of technology utilization, the effectiveness of digital audit evidence gathering, the quality of communication between auditors and auditees, the reliability of verification processes, and overall audit efficiency levels (Lorentzon et al., 2024). Measurement of the E-Audit variable encompassed dimensions of information quality, system quality, service quality, frequency of system usage, and the degree of user satisfaction experienced by auditors (Mujalli, 2024), while SOP implementation was measured through the clarity of procedures, suitability of SOPs with audit tasks, compliance with SOPs, and consistency of implementation (Annisa & Helmi, 2024). Audit Quality was assessed through two primary dimensions: the degree to which auditors comply with established auditing standards and the overall quality and comprehensiveness of the audit reports produced (Sukriah et al., 2009). IBM SPSS Statistics version 26 was used to evaluate the gathered data. Validity, reliability, and traditional assumption tests were carried out before hypothesis testing. The impacts of remote audit, e-audit, and SOPs on audit quality were then investigated using multiple linear regression analysis, t-tests, F-tests, and the coefficient of determination (R^2).

RESULT AND DISCUSSION

For this study, we collected information at the South Sumatra office of the BPK RI. We talked to 35 people out of 40 auditors there. The survey was shared online using Google Forms. It was sent directly to active auditors with help from the General and IT Subdivision, who acted as a link between the researcher and the people taking part in the study. Following this process, the response rate was 80 percent of all the people available.

Validity and Reliability Test

Validity testing was conducted using the Pearson Product Moment correlation technique with the criterion that r-count must exceed r-table (0.361 at n=30, α=5%) for an item to be deemed valid. All items across all four variables passed this threshold. Reliability

was subsequently assessed using Cronbach's Alpha, with a minimum acceptable coefficient of 0.60. The results of both tests are summarised in the tables below.

Table 1. Validity Test Summary

Variable	Items	r-count Range	r-table	Result
Remote Audit (X1)	16	0.430–0.871	0.361	Valid
E-Audit (X2)	16	0.458–0.818	0.361	Valid
SOP (X3)	15	0.411–0.898	0.361	Valid
Audit Quality (Y)	12	0.489–0.752	0.361	Valid

Source: Primary Data Processed SPSS (2026)

Table 2. Reliability Test

Variable	Cronbach's Alpha	Min. Standard	Result
Remote Audit (X1)	0.905	0.60	Reliable
E-Audit (X2)	0.902	0.60	Reliable
SOP (X3)	0.938	0.60	Reliable
Audit Quality (Y)	0.851	0.60	Reliable

Source: Primary Data Processed SPSS (2026)

All four variables recorded Cronbach's Alpha coefficients well above the 0.80 threshold, confirming a very high level of internal consistency. Specifically, Remote Audit (X1) = 0.905, E-Audit (X2) = 0.902, SOP (X3) = 0.938, and Audit Quality (Y) = 0.851. These results confirm that all questionnaire instruments are reliable and stable measures of the constructs under investigation.

Descriptive Statistics

Descriptive statistical analysis was performed to provide an overview of the empirical characteristics of the data obtained from respondents. The analysis covers minimum values, maximum values, and mean scores for each research variable, as presented in Table 9 below.

Table 3. Descriptive Statistics

Variable	N	Minimum	Maximum	Mean
Remote Audit (X1)	32	3.06	5.00	4.1855
E-Audit (X2)	32	3.44	5.00	4.2278
SOP (X3)	32	3.40	5.00	4.4108
Audit Quality (Y)	32	3.83	5.00	4.5403

Source: Primary Data Processed SPSS (2026)

The descriptive analysis reveals that all variables achieved high mean scores approaching 5.00 on the Likert scale. Remote Audit (X1) recorded a mean of 4.1855 (min = 3.06, max = 5.00), E-Audit (X2) a mean of 4.2278 (min = 3.44, max = 5.00), SOP (X3) a mean of 4.4108 (min = 3.40, max = 5.00), and Audit Quality (Y) the highest mean of 4.5403

(min = 3.83, max = 5.00). These results indicate that respondents generally perceive the implementation of remote audit, e-audit, SOP compliance, and audit quality at BPK RI Representative Office of South Sumatra Province to be at a very good level.

Normality Test

The normality test checks if the leftover values from the regression model follow a normal pattern. Given the relatively small sample size of 32 respondents, the Shapiro-Wilk test was selected as the most appropriate normality assessment tool in this study. According to (Ghozali, 2021), we can say that the leftover data is normally distributed if the significance value (Sig.) is higher than 0. 05

Table 4. Normality Test

Variable	Statistik	Sig.	Description
Unstandardized Residual	0,965	0,374	Normal (Sig. > 0,05)

Source: Primary Data Processed (2026)

The unstandardized residuals in the regression model had a Shapiro-Wilk significance value of 0. 374 This value was much higher than the needed limit of 0. 05 From looking at these numbers, we can confidently say that the leftover parts from the regression model calculations are typically spread out in a normal way.

Multicollinearity Test

The multicollinearity test is used to determine whether the independent variables in the model we are estimating have perfect connections or extremely strong ties. Bias and multicollinearity should not be issues for a good regression model that adheres to economic principles. The tolerance value should be greater than 0.10 and the VIF should be less than 10 in order to determine whether a model has no multicollinearity, according to the guidelines established by Ghozali (2021).

Table 5. Multicollinearity Test

Model	Collinearity Statistics	
	Tolerance	VIF
Remote Audit	0,330	3,034
E-Audit	0,302	3,313
Standard Operating Procedure	0,859	1,164

Source: Primary Data Processed (2026)

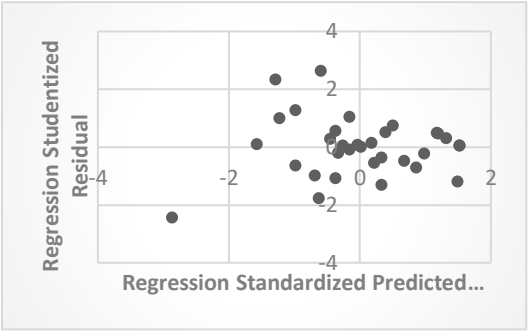
According to the calculations shown in Table 4. 8, the tests for each separate variable produced very clear statistical results. The Remote Audit variable (X1) had a Tolerance value of 0. 349 and a VIF of 2. 868 The E-Audit variable (X2) had a Tolerance value of 0. 323 and a VIF of 3. 099 For the SOP variable (X3), the Tolerance value was high at 0. 859, and the VIF value was low at 1. 164 All the predictor variables we tested had Tolerance values that were much higher than the minimum required level of 0. 10 The VIF values also stayed below the highest acceptable limit of 10. In simple terms, we can confidently say that the regression

model in this study does not have problems with the independent variables being related to each other, and it does not show multicollinearity.

Heteroscedasticity test.

The goal of this test is to find and confirm if there are differences in the spread of errors between different sets of data in the model. The identification process is done by looking at how the data points are spread out on a scatterplot. If the data points are spread out randomly and do not form any clear shape or line, it means that the way the regression model is set up is correct and there is no bias from uneven variance (Ghozali, 2021).

Figure 2. Heteroscedasticity test Result



Source: Primary Data Processed (2026)

The graphic shows that the data points are spread out randomly and don't create any specific shapes or patterns like waves or lines that get thinner or wider. The data points are spread out evenly and widely, both above and below the zero line on the vertical axis, and do not show any clear pattern. From these observations, we can conclude that the regression model used in this study does not have the issue of unequal residual variances, meaning it does not show heteroscedasticity. Therefore, all the basic assumptions have been successfully met.

Hypothesis Testing

Partial Test (t-test)

The t-test is used to see how much each independent variable affects the dependent variable, either alone or together with other variables. For this partial test, the rule for making decisions is that if the significance value, or Sig. , If the value found is less than 0. 05, then we accept the null hypothesis. On the other hand, if the Significance. If the value is bigger than 0. 05, we have to reject the research hypothesis based on the statistics.

Figure 3. Partial Test Result

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	26.913	6.369		4.225	.000
	RA	-.155	.119	-.310	-1.301	.204
	EA	.300	.131	.571	2.291	.030
	SOP	.267	.085	.463	3.135	.004

a. Dependent Variable: Y

Source: Primary Data Processed (2026)

Simultant Test (F-Test)

The F-test is used to check if the variables Remote Audit (X1), E-Audit (X2), and SOP (X3) together have a real impact on the Audit Quality (Y). For deciding on this test, the rule is that if the significance value is less than 0. 05, it means that all these independent factors have a significant overall impact on the dependent factor.

Figure 4. Simultant Test Result

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	226.922	3	75.641	8.445	.000[b]
	Residual	250.796	28	8.957		
	Total	477.719	31			

a. Dependent Variable: Y

b. Predictors: (Constant), SOP, RA, EA

Source: Primary Data Processed (2026)

Discussion

The Effect of Remote Audit on Audit Quality

Statistical analysis yielded a t-value of -1.301 with a significance level of 0.204, exceeding the 0.05 threshold. Consequently, H1 is rejected, indicating that remote auditing does not produce a statistically significant negative effect on audit quality at the BPK South Sumatra Representative Office. This result matches what Afda et al. (2024) found. Thompson & Adikaram (2025) also found that remote audits have a negative impact on the quality of audits. The negative coefficient means that, according to Attribution Theory, while remote

audits can help improve performance because they are an outside factor, not meeting the auditee in person can make it hard to gather complete audit information in some situations. This result is different from what Attia et al. (2025) and Saputro & Mappanyukki (2022) found that remote audits improve the quality of audits. This difference is probably due to the situation at the BPK's South Sumatra Representative Office. Their remote audit practices might still be adjusting and haven't reached their best level yet. Some areas lack good digital technology, making it hard to directly access physical documents and interact thoroughly with those being audited. This can make remote audits less effective, especially since government financial audits usually need to check physical assets and have detailed interviews.

The Effect of E-Audit on Audit Quality

Initial analysis revealed a t-value of 2.291 accompanied by a significance level of 0.030, which falls below the 0.05 significance threshold, confirming a statistically meaningful result. The positive regression coefficient of 0.300 further supports the direction of this relationship So, we can accept that e-audit positively impacts audit quality. This result matches what Lonto & Pandowo (2025) and Alleggra et al. (2025), and Mujalli (2024) that also found that using e-audits improves the quality of audits. E-audit had the highest score among the three factors, showing that it has the biggest impact on audit quality in this model.

This result can be explained through the Technology Acceptance Model (TAM) auditors at Supreme Audit Board of South Sumatra Representative Office have successfully accepted and integrated the e-audit system into their daily work. The e-audit system, which connects to national financial platforms such as SPAN, SAKTI, and SIPD, enables auditors to access government financial data in real time and comprehensively. This capability to process large data populations with high accuracy significantly reduces human error, accelerates anomaly detection, and improves the analytical depth of the examination, resulting in more accurate, credible, and legally defensible audit outcomes.

The Effect of Standard Operating Procedures (SOP) on Audit Quality

The analysis produced a t-value of 3.135 with a significance value of 0.004, well below the 0.05 level, indicating statistical significance. With a positive regression coefficient of 0.267, these findings support the acceptance of H3, confirming that SOP compliance exerts a positive influence on audit quality. This result matches what Agusiady et al. (2022) found. In 2022, it was found that audit processes help improve the quality of audits. This supports the rules set in BPK Regulation Number 1 of 2017, which says that all BPK auditors must follow the general, implementation, and reporting standards in every job they do. According to Attribution Theory, having clear and organized SOPs acts as an important outside factor that influences how auditors behave. SOPs, or Standard Operating Procedures, give clear and detailed instructions for every part of the audit process, including planning, fieldwork, and reporting. This helps to clearly define roles, prevent mistakes, make sure auditors follow the same steps, and ensures that all procedures meet professional standards. Following the standard procedures closely helps make the results more accurate, strengthens the evidence

from the audit, and leads to better suggestions. This, in turn, improves the quality of the audit.

The Simultaneous Effect of Remote Audit, E-Audit, and SOP on Audit Quality

The simultaneous test (F-test) produced an F-value of 8.445 with a significance level of 0.000, well below the 0.05 threshold, thereby supporting the acceptance of H4. Furthermore, the Adjusted R Square value of 0.419 demonstrates that the three independent variables, namely Remote Audit, E-Audit, and SOP, collectively explain approximately 41.9% of the total variance observed in Audit Quality, while the remaining proportion is attributed to other factors outside the scope of this study. This finding shows that while remote audits alone don't have a strong effect, they still matter when used together with two other elements. E-audits create a tech platform for handling large amounts of accurate data. Remote audits allow flexibility since they're not limited by location. SOP provide a structured way to make sure the entire audit process is consistent and meets professional standards. In simple terms, this finding supports the idea that Attribution Theory and the TAM are useful for understanding what affects audit quality in today's digital world. Outside factors like remote audits and SOP, along with the use of good technology in e-audits, create a strong environment for effective examination. This finding suggests that BPK's South Sumatra Representative Office should keep using technology effectively and follow procedures carefully to continuously enhance the quality of their audits.

CONCLUSION

The findings of this study reveal that remote auditing has a negative yet statistically insignificant impact on audit quality at the BPK South Sumatra Representative Office (t = -1.301; Sig. = 0.204 > 0.05), leading to the rejection of H1. The negative coefficient indicates that not fully optimizing remote audits, having less face-to-face interaction with those being audited, and having limited access to physical documents might hurt the quality of the audit in some situations. In comparison, e-audit greatly improves audit quality (t = 2. 291, Sig 0030 is less than 0. 05, which means it's accepted. H2 is the strongest factor of the three, showing that the e-audit system is well integrated into how auditors work. SOP also helps improve audit quality a lot (t = 3. 135, Sig 0004 is less than 0. 05, so H3 is accepted. This shows that following clear and organized procedures really helps improve audit quality by reducing confusion about roles and making sure procedures are consistent. In the end, remote audits, e-audits, and SOP all greatly impact the quality of audits (F = 8. 445, Sig 0000 is less than 0. 05, so we accept H4. This means that together, digital audit technology and following procedures explain 47. 5% of the variation. This shows that using both of these tools creates a good system for checking things.

Drawing from the empirical evidence obtained in this study, it is strongly recommended that the BPK South Sumatra Representative Office undertake a comprehensive evaluation and systematic enhancement of its existing remote audit infrastructure. Particular attention should

be directed toward upgrading network connectivity, modernizing digital communication tools, and fostering more interactive engagement between auditors and the entities being audited, so as to maximize the effectiveness of remote audit implementation. This includes checking the network, support devices, and digital communication methods with the people being audited, so they can make the most of its advantages. Since e-audit is very important, it's suggested to keep investing in improving the system, connecting it better with regional financial systems, improving data analysis skills, and giving more training to auditors. The organization should regularly check and update its SOPs to stay in line with new rules and promote following procedures through different levels of oversight. This study focuses on one BPK office and has a small number of participants from a survey, which may affect how well the results can be applied to other situations. Subsequent research endeavors are encouraged to broaden the geographical scope by incorporating multiple BPK representative offices across Indonesia, thereby increasing sample diversity and statistical generalizability. Additionally, future investigations may benefit from incorporating supplementary variables such as auditor competency, professional independence, years of experience, time budget constraints, and personal integrity, which may further elucidate the complex determinants of audit quality in the public sector context. Researchers should also look at things that might affect how remote auditing relates to audit quality, like how ready the organization is for digital technology or how advanced it is in using digital tools.

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