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## The Remote Audit in Post-Pandemic Era: Professional Scepticism and Audit Quality Perspective

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This study aims to determine the implementation of remote audit in the post-pandemic era by considering professional skepticism and the impact on audit quality that is applied during the remote audit. This research uses a descriptive qualitative method. The data source is primary data derived from interviews with auditors at KAP Kanaka Puradiredja, Suhartono (KAP KPS) in Surabaya who carried out remote audits during the Covid-19 pandemic. The results of the interview show the advantages and disadvantages of the implementation of remote audits during the Covid-19 pandemic and the role of professional skepticism and its effect on audit quality. Auditors feel that it is better to conduct an on-site audit compared to a remote audit in the post-Covid-19 era. However, there is a possibility that if technology can be utilized optimally by auditees and auditors, then a hybrid audit can be implemented to carry out audits that are more effective and efficient without compromising audit quality.

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## **INTRODUCTION**

The existence of the Covid-19 pandemic has increased significant changes to the complexity of the organization's business processes, both in terms of operations, governance, and accounting. These significant changes also have an impact on increasing the risk of fraud within the organization (Diab, 2021). This risk of fraud is due to a deficiency in the internal control system due to the implementation of Work from Home (WFH) to break the chain of transmission of the Covid-19 virus. The existence of a deficiency in the internal control system creates an opportunity for the employees to commit fraud. Organizations are also faced with financial pressures where there is a significant decline in turnover and uncertainty in maintaining the organization's going concern. To save the business, employees are forced to manipulate financial statements by journaling fictitious transactions to cover up financial difficulties.

The increased risk of fraud in the organization causes the external auditor profession to make adjustments to the audit process. The auditor must believe that there is a possibility of a deficiency in the auditee's internal control system to determine the level of risk of material misstatement in the financial statements. The auditor must also determine the risks related to his client's going concern so as not to mislead users of financial statements. This is a challenge for the auditor to be able to believe that there is no material misstatement in the client's financial statement. However, with the outbreak of the Covid-19 virus, auditors faced difficulty carrying out visits to clients due to travel restrictions.

Utilization of technology is one of the ways that auditors must carry out the audit process in the midst of the limitations that occur during the pandemic. There have been many studies related to the use of technology in auditing (Fedyk et al., 2022; Huang & Vasarhelyi, 2019; Litzenberg & Ramirez, 2020; Thottoli et al., 2022). One of the technologies suggested to be used by the auditor is Robotic Process Automation (RPA). RPA is used to reduce auditors in carrying out repetitive procedures and jobs that do not require professional judgment so that auditors can focus on procedures that require high professional judgment (Huang & Vasarhelyi, 2019). The RPA was proposed because audits often found administrative and time-consuming work. The use of Artificial Intelligence

(AI) has also been shown to improve the audit process. Based on Fedyk et al., (2022) research demonstrated that investing in AI could reduce the probability of restatement of audited financial statements by 5%, audit fees reduced by 0.9%, and accounting staff reductions by 3.6% in the third year and 7.1% after four years of operation.

The remote audit is an alternative for auditors to continue to carry out their work in the midst of a pandemic. The remote audit is actually a challenge for the auditor profession because usually auditors can detect errors or even fraud when visiting the client's office (Tysiac, 2020). From the panicked look on the manager's face, observations in the field, and the oddity in the client's body gestures indicate something is being covered up. Therefore, the auditor is obliged to carry out audit procedures remotely to ensure that all procedures in the audit program have been carried out according to standards and the use of technology is maximized.

Several studies have discussed auditing during the pandemic and its relation to audit quality (Albitar et al., 2021; Nugrahaeni et al., 2017; Purwaningsih, 2018). Audit quality can be measured from the auditor's assessment of risk, the method of collecting sufficient and appropriate audit evidence, reviewing the audit team to find out whether the procedures carried out are based on audit standards, the auditor's assessment of the client's going concern, adequate disclosure by management regarding the impact of the Covid-19 pandemic on the auditee.

Castka & Searcy (2021) said that with the obstacles encountered during the remote audit, the auditor can still carry out a hybrid remote audit. Hybrid is a combination of on-site audits and remote audits, for example, for a 5-day audit, the auditor visits the client for 3 days to collect audit evidence and the next 2 days can be used for a remote audit. This can save more travel costs and time. Therefore, this study was conducted to determine the implementation of remote audit and the possibility to continue to be carried out in the post-Covid-19 pandemic era. In addition, this study also wants to know the impact of remote auditing on professional skepticism and audit quality.

## **LITERATURE REVIEW**

### **Remote Audit**

Remote auditing is defined as a process whereby auditors use information and communication

technology to assess and report the accuracy of financial data, and internal control systems, collect electronic evidence and communicate remotely with auditees (Teeter et al., 2010). By using computer-assisted auditing techniques (CAAT), auditors can check databases and other data sources, perform analytical procedures, examine transactions and other audit tests without having to go to the field (Byrnes et al., 2018).

There is a significant difference between the audit process in the field and the remote audit. In addition to the minimal face-to-face interaction between the client and the auditor, during a remote audit, it is necessary to analyze the audit as well as careful preparation (Castka & Searcy, 2021). Preparation in a remote audit is key to the success of the audit, including communication between the auditee and the auditor related to the audit implementation process, the technology used, how to send documents, audit focus, and audit completion commitments. Auditors must also have the ability and expertise in using technology so that remote audits can be carried out effectively and efficiently.

**Professional Skepticism**

Based on Auditing Standard 200, Professional Skepticism is an attitude and mind that always questions and is alert to conditions that indicate the possibility of material misstatement caused either by fraud or error. This attitude is important and must be owned by the auditor in carrying out the audit engagement (Cio, 2017). Auditors must always question the honesty of management and should not immediately trust management without a proof (Kusumawati & Syamsuddin, 2018). In its application, professional skepticism is needed to analyze whether the audit evidence received is reliable and appropriate to answer management's assertions. Auditors must always maintain professional skepticism because auditor curiosity can improve audit quality (Mardijuwono & Subianto, 2018).

**Audit Quality**

De Angelo (1981) in Purwaningsih (2018) said that audit quality can be expressed by the possibility that the auditor can find and report errors or violations in the client's accounting system, whether intentional or unintentional. An audit can be said to be of high quality if the auditor can carry out the audit based on auditing standards and

adhere to the code of ethics of the public accounting profession. The higher the audit quality, the higher the degree of public trust as users of financial statements. Audit quality is under threat amid the Covid-19 pandemic (Agusiady et al., 2022). This is due to many violations of the standards and professional code of ethics by auditors during the pandemic. Some adjustments to audit procedures are believed to be the cause of the decline in audit quality. The quality of the audit evidence collected becomes less reliable because the auditor cannot examine physical evidence directly, but in digital form that may have been manipulated by management. Therefore, during the Covid-19 pandemic, auditors can rely more on audit evidence from external parties such as customers, suppliers, and banks compared to audit evidence obtained from internal client management (Albitar et al., 2021).

**METHOD**

This research uses a descriptive qualitative approach based on case studies. The source of the data used in this study is primary data from interviewing informants related to remote auditing practices. The informants in this study were auditors who worked at the Certified Public Accounting (CPA) Firm of Kanaka Puradiredja, Suhartono (KAP KPS) domiciled in Surabaya. The choice of KAP was because during the pandemic KAP carried out remote audits of 70% of the number of clients handled. The auditors interviewed have criteria of more than 3 years of experience with positions ranging from junior auditor to Partner. The list of informants involved in this research is as follows:

**Table 1. List of Informants.**

No.	Informant Name	Working for	Position
1.	Arief	5 years	Junior auditor
2.	Didin	7 years	Senior auditor
3.	Hartito	7 years	Senior auditor
4.	Didik	7 years	Senior auditor
5.	Riska	8 years	Senior auditor
6.	Dini	10 years	Partner

Source: data processing (2022)

From the results of interviews with informants, researchers will describe the implementation of remote auditing at KAP KPS and explore the effect of remote auditing during the

pandemic on professional skepticism and audit quality.

## **RESULT AND DISCUSSION**

### **A. Remote Audit Implementation**

Remote audits or audits carried out remotely are practiced by auditors at KAP KPS with the consideration of restrictions on long-distance travel due to the outbreak of the Covid-19 virus. This restriction also causes the auditee to prohibit the auditor from visiting his office to stop the chain of virus transmission. Therefore, before carrying out his work, the auditor at KAP KPS will first confirm whether the auditee is willing to visit the client's office or if the audit is carried out remotely. If the client wishes to the visitation, then the auditor will ask about the requirements needed to be able to carry out the audit on-site to the auditee.

The preparations carried out are basically the same, starting with a risk assessment, internal control system assessment, and materiality determination. However, there is a slight difference if a remote audit is carried out. According to Mr. Didin (Senior Auditor), the request for audit data will be carried out earlier than the usual audit. In the audit on-site, the data request will be submitted 1-2 weeks before departure, but when the remote audit is carried out, the data request will advance to 1 month before the agreed time for the audit. This is because the auditee takes time to scan the physical documents requested by the auditor and of course, the number is not small.

According to Ms. Dini (Partner), the preparations made from the auditor's perspective are not that much different, but the auditees need to prepare much more because they have to make soft copies of the audit evidence so that the auditors can examine them. Because the auditee's operational activities also still have to run as usual, this causes the audit data received to take longer to be prepared by the auditee. Therefore the data requests need to be made earlier than the usual audit. Mr. Didik (Senior Auditor) provides different options when conducting remote audits. The auditee can choose one of two ways to provide audit evidence to the auditor, by scanning the documents and placing it in the Sharing folder on Google Drive, or sending the hard copy of documents to the auditor's office using cargo services. Shipping costs will still be borne by the client. Many of the auditees handled by Mr. Didik did not mind sending hard copies

because they felt overwhelmed if they had to scan and take photos of all their physical documents.

Obstacles felt by auditors when conducting remote audits are missing signals and blackouts while holding meetings. This is felt by Mrs. Riska (Senior Auditor) who has clients with branches in mountainous areas so they often experience lost signals and blackouts when the weather is bad. In addition, some auditees apply a shift work system so there are difficulties in obtaining documents and communicating. When it is no longer a work shift, employees who are in-charge related to certain accounts are difficult to contact and employees who replace them cannot answer questions from the auditor, so the auditor has to wait the next day to communicate with employees who are in charge.

The preparation carried out in remote audits is important, where the auditor must communicate with the auditee regarding the scope and schedule, and the auditor must explain the remote audit approach to the auditee and where the difference is compared to an audit in the field (Litzenberg & Ramirez, 2020). Auditors also need to carry out alternative procedures related to testing inventory during the Covid-19 pandemic (Institut Akuntan Publik Indonesia, 2020). Several alternative procedures that can be carried out regarding inventory testing are roll-forward or roll-back procedures on the perpetual inventory system and virtual inventory counting and physical observation tests. The risks associated with testing calculations and virtual physical observations must be assessed by the auditor to determine the level of accuracy and the impact of possible internal control deficiencies on the inventory control process.

### **B. Remote Audit and Professional Skepticism**

The obstacles felt by auditors when conducting remote audits make professional skepticism increase. This was revealed by Mrs. Riska (Senior Auditor) who stated that the obstacle when the signal was lost in the warehouse caused the auditees to decide to make a video when they counted the inventory in the warehouse without the supervision of the auditor. Auditors who cannot make direct observations because they have to watch videos create skepticism when the auditor asks whether it is true that there is inventory in the warehouse, or the auditee adjusts the amount of inventory in the warehouse with the system by increasing or decreasing the physical amount of inventory without the auditor's knowledge and

making a video. Likewise, it is related to the physical examination of cash and fixed assets. Because physical cash and fixed assets are not in the warehouse, then the physical examination can be done directly via video.

According to Mr. Didin (Senior Auditor), the level of skepticism was experienced when the documents provided were different in shape from the documents obtained during the audit visit. When auditing repeated clients, Mr. Didin already understands what documents are needed and what form the complementary documents take. However, when a remote audit is carried out, the documents provided are different. This is probably due to the large number of auditee employees who work from home (WFH) so the documents are also adjusted. Therefore Mr. Didin will communicate the cause and if the answer from the auditee is deemed less convincing, then he will ask for documents and confirm more to be able to believe the answer from the auditee.

Mr. Hartito (Senior Auditor) revealed that skepticism is not too affected because the practice of remote auditing is only carried out for auditees with low audit risk. The audit risk assessment can be seen from the complexity of business processes, the value of assets owned by the auditee, and the ease of communication with the auditee. Mr. Didik (Senior Auditor) addresses professional skepticism must still be maintained when conducting remote audits. If there are difficulties in ensuring the account balance, he will ask for a statement from the management or an independent inspection report by the auditee, which of course is authorized by the relevant party. This can be practiced if the account balance is immaterial. But if the account balance is material, then he will ask the Internal Audit Unit (SPI) auditee to conduct an inspection and the report from the SPI that has been signed by top management can be used as audit evidence. This is in accordance with the statement that the financial statements are the responsibility of management.

### **C. Remote Audit and Quality Audit**

Regarding audit quality, the auditors at KAP KPS do their best to maintain audit quality by referring to the Auditing Standards. In the Auditing Standards, the auditor is asked to carry out a risk-based audit where the auditor not only believes in the fairness of the financial statements but also assesses the risks related to the going concern

auditee. In planning an audit, for example, the auditor must first assess audit risk, starting from inherent risk, control risk, and detection risk. After assessing these risks, the auditor can determine which risks are the highest and determine materiality, both at the overall financial statement level, account balances, and transactions.

Mr. Didik (Senior Auditor) said that the quality of this audit will be maintained by implementing a full risk-based audit. From the assessment of the accounts in the financial statements, the auditor can focus the examination on high-risk accounts. In time and distance constraints, the auditor will streamline the work by asking the auditee to prepare audit evidence and account balance confirmations to ensure the high-risk account balance. This is also practiced by Mr. Arief (Junior auditor) where audit quality must be maintained, at least from the audit program that has been determined, and all mandatory audit procedures must be fulfilled. If necessary, an alternative procedure can be performed by requesting additional audit evidence. Working papers must be made and reviewed by superiors to avoid mistakes during the audit.

According to Mrs. Riska (Senior Auditor), audit quality is expected to be maintained. However, with limitations when conducting remote audits where observations and inquiries with auditees cannot be carried out directly, audit quality has decreased slightly. For example, when the auditor should be able to supervise and observe the implementation of physical checks of inventory, cash, and fixed assets but ultimately must use video. Of course, the level of confidence is different when witnessed directly on the field. Similarly, when the auditor asks for information from the auditee and communicates directly, the level of confidence is different if it is done via chat or e-mail. Facial expressions, body gestures, and tone of voice can sometimes imply different things from what is conveyed indirectly. However, with the limitations of remote auditing,

The results of interviews with informants are in line with the research that has been done by Saputro & Mappanyukki (2022) which says that to maintain audit quality, the auditor must carry out audit procedures in accordance with the audit program specified in the audit plan. The audit program must also be based on auditing guidelines and standards so that the auditor can provide reasonable assurance of the audit results. In

addition, in implementing remote audits, auditors must carry out supervision to prevent audit failures. Jin et al (2022) said that remote auditing can reduce audit quality caused by disruption of audit planning and adjustments to some audit procedures that can reduce the effectiveness of audit procedures. In addition, communication is also less effective, whereas usually when an audit is carried out, the auditor often makes inquiries with the auditee to confirm several things and to gain an understanding of the auditee's business. Miscommunication can be a factor causing the decline in audit quality.

#### **D. Remote Audit in the Post-Pandemic era**

When it comes to remote auditing, there are many limitations and difficulties experienced by auditors and auditees. However, according to the auditors at KAP KPS, some advantages are felt when carrying out remote audits. Ms. Dini (Partner) said that with a remote audit, auditors can save more costs, especially related to traveling expenses, including accommodation. The expenses used to carry out remote audits are only limited to video conference subscription fees and internet fees which are deemed not too material when compared to the cost of traveling to the auditee's office. Especially during the Covid-19 pandemic, if fieldwork is still carried out to the auditee, then the cost for the PCR test will have to be not small. Mrs. Riska (Senior Auditor) also feels that with the remote audit, the energy expended is also not extra compared to the long trip to the auditee. Simply using video conferencing can communicate with many people from auditee management.

Mr. Didik (Senior Auditor) also said that remote audit has an advantage in terms of time, where if you want to have a meeting with the auditee, you don't need to travel far, only via video conference with a fairly flexible time, a meeting with management can be held. Mr. Arief (Junior Auditor) said the same thing regarding the advantages of remote audit in terms of time, where if remote, the auditor can work on several clients at one time so that it can be completed faster. Indeed, if it is calculated per client, the time required to complete the audit becomes longer, but if it is accumulated, in that long period several clients can be completed at the same time thus saving significant time.

The advantages said by the auditor are in line with the research conducted by Nastase & Ionescu (2011) who said that during a remote audit,

auditors experienced several benefits such as flexible working hours, reduced travel time, and more flexible work locations. Research conducted by Jin et al., (2022) also indicated several advantages such as the use of information technology, reduced audit costs such as travel costs, and time-saving with online confirmation, for example.

However, from the advantages or advantages felt by the auditor, the auditor feels that the audit should still be carried out face-to-face. Mr. Didik (Senior Auditor) said that face-to-face meetings with auditees are more beneficial because they can read the auditee's body language and reduce miscommunication that often occurs when communication is only via email or chat. The same thing was also conveyed by Ms. Dini (Partner) that there were things that could not be found during the remote audit. Sometimes audit findings are obtained when field observations, supervising physical asset checking procedures directly, and client gestures when explaining and talking directly to auditors can also cause questions and professional skepticism.

Mrs. Riska (Senior Auditor) said that remote auditing may be carried out optimally when the auditee is familiar with the technology used. However, obstacles in the field when an auditee is an old man and in adapting to the technology will definitely find difficulties in communicating and submitting softcopy audit evidence files so remote auditing is considered difficult to implement. Mr. Didin (Senior Auditor) said the same thing. If when carrying out a remote audit there are not many obstacles, such as smooth communication, fast sending of data requests, and fast response from the auditee, the audit can be carried out remotely or hybrid. However, if there are many obstacles between the auditor and the auditee, it is better to carry out a face-to-face audit.

Audit evidence received by the auditor when conducting a remote audit in the form of a softcopy file. This is also something that needs to be considered because the level of reliability of audit evidence is reduced. Based on the Auditing Standard 500 on Audit Evidence, audit evidence in digital or electronic form is less reliable than audit evidence in the form of original documents. Therefore, face-to-face audits are more advisable to do than remote audits.

## CONCLUSION

The implementation of remote audits is a challenge for auditors, especially in maintaining audit quality amidst the limitations that occurred during the Covid-19 pandemic. The remote audit has its advantages and disadvantages. The advantages of implementing remote audits during the Covid-19 pandemic are the adaptation of the use of technology in auditing financial statements, savings in audit costs such as travel and accommodation costs, and auditors can complete audits for several clients at almost the same time with good time management. However, behind the advantages obtained, there is a significant threat to audit quality that must be maintained by the auditor. Auditor quality may decline during remote audits because the audit evidence examined by the auditor is in the form of evidence in digital or electronic form, which according to Auditing Standard No.

Another obstacle faced by auditors while carrying out remote audits is communication that is deemed ineffective because it is done via chat or e-mail. Written communication has the advantage that it can be used as written documentation of communication with the auditee. However, communication in the form of writing or virtually can affect the level of professional skepticism of the auditor compared to direct face-to-face communication. In communicating, auditors prefer to be direct because they can pay attention to facial expressions, body gestures, and the auditee's tone of voice so that they can detect if they feel something is being covered up by the auditee. In addition to communication, the auditor is also unable to carry out direct observations in the process of calculating and checking physical assets, such as cash,

Therefore, in the post-Covid-19 era, auditors feel that it is better to carry out on-site audits rather than remote audits. This is due to more obstacles faced than benefits obtained. Communication difficulties, waiting time to obtain audit evidence, reliability of digital audit evidence, and direct observations in the field that cannot be done are factors that make remote audits difficult to implement. However, it is possible in the future that audits can be carried out in a hybrid way or collaboration with on-site audits with remote audits. This is done so that the auditor can save audit fees and time but can maintain quality by examining physical evidence when auditing in the field.

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