Literacy Study: Audit Quality and Its Impact on Follow-Up on Financial Statement Audit Results

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Abstract

Based on the recapitulation of the results of follow-up audits over the last five years, the entity's compliance with the results of the Supreme Audit Agency's recommendations needs to be more optimal. This research aims to analyze the influence of auditor competence, remote audits, and big data analytics on audit quality and the impact of follow-up audit results on the financial reports of Indonesian ministries and government institutions. The research method used in this research is a Literature Study, which explores the results of previous research and its theoretical elements. The research results show that Auditor Competence, Remote Audits, and the Use of Big Data Analytics influence audit quality, and audit quality positively impacts follow-up to audit results. It is hoped that this research will make a positive contribution to audit science and, at the same time, serve as evaluation and reference material for organizations related to the Supreme Audit Agency in the Republic of Indonesia.

Keywords: Follow up on Audit Results, Audit Quality, Supreme Audit Agency, Indonesia

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Introduction
The BPK carries out this financial audit to provide an opinion statement regarding the fairness of the information presented in the government's financial reports. The results of each inspection carried out by the BPK are compiled and presented in an inspection results report (LHP) immediately after the inspection activity is completed. In the case of financial audit results reports, the results of the BPK audit are used by the government to make necessary corrections and adjustments so that the audited financial statements contain the corrections before being submitted to the DPR/DPRD. The government is allowed to respond to the findings and conclusions put forward in the inspection report. Many people think that the issuance of an Audit Result Report (LHP) is the end of the audit activity and the end of the auditor's involvement, even though the full results or benefits of the audit process itself in the form of improvements based on errors that have been identified will only be felt by the auditee if the audit findings have been followed up. Audit Result Recommendations (TLRHP) are systematically monitored by the Financial Audit Agency (BPK) to determine that the relevant officials have implemented the audit result recommendations within the specified time limit.

Based on the results of TLHP monitoring, the Supreme Audit Agency (BPK) monitored 29,033 recommendations on audit results for the 2015-2019 period worth IDR 36,298 billion for the financial reports of Indonesian ministries and government agencies. Of this number, 16,748 recommendations have been followed up with recommendations worth IDR 9,763 billion. A total of 9,074 recommendations worth IDR 21,296 billion were not recommendations, 3,069 recommendations worth IDR 4,146 billion had yet to be followed up, and as many as 142 recommendations worth IDR 1,092 billion could not be followed up. Regarding this recommendation, the entity has followed up by handing over assets/depositing to the state/regional treasury worth IDR 8,024 billion. There was an increase from 2015 to 2019 in follow-up to recommendations that were not by the recommendations and had yet to be followed up by the government. Follow-up actions that needed to be under recommendations from 2015 to 2019 continued to increase. Then, a significant increase occurred in the follow-up to recommendations that had not been followed up in 2019, with the level of recommendations that had not been followed up at 1,125 recommendations, which was higher compared to 2018 597 recommendations, so it could be said that the government was still taking the follow-up to inspection results lightly. That shows that the entity's compliance with the Financial Audit Agency (BPK) recommendations needs to be more optimal.

In addition, the BPK monitored 11,450 recommendations from the 2020-2021 audit results amounting to IDR 23.713 trillion to ministries/agencies. Of

this number, 3,783 recommendations have been followed up by the recommendations (38.2%) amounting to IDR 3.76 trillion. 3,593 recommendations (30.5%) amounting to IDR 4.08 trillion differed from the recommendations. A total of 4,026 recommendations (31.2%) amounting to IDR 15.86 trillion have yet to be followed up, and as many as four recommendations (0.1%) cannot be followed up. Regarding this recommendation, the entity has followed up by handing over assets/depositing to the state treasury amounting to IDR 6.51 trillion.

On the other hand, audit findings in 2019 decreased significantly from 4,376 findings or -6.89% in 2018. However, the details of audit findings showed an increase. That was very significant in 2020, showing an increase in audit findings to 7,868 or an increase of 47.97% compared to 2019, which also carried out a remote audit method in its inspections.

Auditor competency, remote audits and Big Data Analysis are closely related and highlighted to improve the quality of BPK's financial audits in this research. High auditor competency reflects the high quality of auditors who can produce correct and appropriate recommendations to correct the primary causes of deficiencies so they can be implemented effectively. According to Sampurna (2021), the auditor's competency when carrying out audit duties needs to continue to be improved, considering that the number of human resources has remained relatively high by auditees. An incompetent auditor will not be able to help management solve problems that contain risks, even though the auditor's task in this era is more focused on monitoring and controlling areas that contain risks, not just auditing compliance (Lusiana al., 2017). Low competency will also cause audits to fail because auditors will need help finding findings related to irregularities (Djati et al., 2016). Remote auditing is a process where auditors combine information and communication technology with data analytics to assess the accuracy of financial data and internal controls, collect electronic evidence, and interact with clients without needing to be physically present (Teeter & Vasarhelyi, 2010). From an organizational perspective, the primary motivator for organizations to conduct remote audits is reduced travel and entertainment costs.

Furthermore, as auditees increasingly become part of virtual distributed organizations, remote auditing may become the only viable approach to virtual distributed assurance. Remote audits allow internal auditors to leverage technology and adapt to the changing information environment. According to Amalina and Sumardjo (2020), well-implemented follow-up will produce quality financial reports that produce good opinions.

Another thing: According to (Dagiliene and Kloviene, 2019), Big Data Analysis (BDA) may indirectly influence the type of audit quality. However, in other words, when applying more effective analytical tools, the assumption is that auditors have a better perception of the client's environment, focusing on the

most risky areas and reducing the likelihood of providing an incorrect opinion. Based on the literature and phenomena that have been presented, this research will focus on the research object, namely Literacy Exploration related to Auditor Competency, Remote Auditing and the Use of Big Data Analytics on Audit Quality and Its Impact on Follow-Up to Audit Results of Financial Reports of Indonesian Ministries and Government Institutions. Based on the literature and phenomena that have been presented, this research will focus on the object of research, namely the Influence of Auditor Competence, Remote Audits and the Use of Big Data Analytics on Audit Quality and the Impact on Follow-Up to Audit Results of Financial Reports of Indonesian Ministries and Government Institutions.

Literature Review

The quality of an audit, in many respects, is largely unobservable to individuals not directly involved in the audit process, including regulatory authorities, unless they undertake a detailed examination of the audit working papers. The detailed audit process is never disclosed to the public by auditors. According to Bastian (2014), audit quality is defined as the process that begins with thorough planning prior to conducting the examination and involves the application of expertise and diligence in executing professional responsibilities. Audit quality pertains to an auditor's ability to detect material misstatements in financial statements, where the detection aspect reflects the auditor's competence, and the reporting aspect reflects the auditor's integrity, particularly their independence (Arens, 2015).

High auditor competence is indicative of superior auditor quality, which can lead to accurate and appropriate recommendations that address the root causes of deficiencies, thereby enabling effective implementation by the auditee. Competent auditors serve as the cornerstone of audit work (Houghton & Jubb, 1998). Incompetent auditors are unable to assist management in resolving issues involving risks, despite the contemporary focus of auditors on oversight and control of high-risk areas, extending beyond mere compliance audits (Lusiana et al., 2017). Low competence also leads to audit failures, as auditors struggle to identify findings related to deviations (Djati et al., 2016).

H1. Auditor competence influences audit quality.

Remote auditing is a method introduced to assist auditors in performing their assignments, utilizing technology to facilitate the collection, recording, and sharing of audit data, as well as the analysis of such data (ISO19011, 2018; IAFMD4, 2018; ISO45001, 2018; IAPI, 2018; Teeter & Vasarhelyi, 2010; IIA, 2010; Alles et al., 2002; Castka et al., 2020; Bumgarner & Vasarhelyi, 2015). More specifically, ISO19011 (2018) defines remote auditing as the use of information and communication technology to gather information, conduct

interviews with entity personnel, and perform other tasks when in-person meetings are neither feasible nor desirable. Remote audits are conducted using technology to collect, record, and share audit data and to perform data analysis (Castka et al., 2020). For partial remote audits, the remote audit and subsequent on-site verification must be treated as a single audit process and prepared accordingly. The audit criteria or checkpoints to be audited remotely and those to be audited on-site must be specified in the audit plan before determining the technology and audit methodology.

H2. Remote auditing influences audit quality.

Big data analytics is a development system that is coordinated by collaborating parties so that the results can be presented in real time to make work easier (Dumbill, 2012; Mikalef et al., 2020); Indarto et al., 2021; Earley, 2015). Big data analytics used in audits examines transactions, balances and disclosures that underlie financial reports and management statements. That allows auditors to analyze more transactions, detect fraud more efficiently, and execute higher-quality audits by providing a stronger fact-based audit opinion (Earley, 2015).

H3. Big Data Analysis influences audit quality

Examination Result Report (LHP) is a written report from the examination process that contains the results of analysis of evidence testing obtained during the examination. Then, Recommendations are suggestions from the examiner based on the inspection results, which are shown to the person and body authorized to take action or improve (SPKN, 2021). Examination follow-up is related to implementing follow-up actions on findings and recommendations from examination results. Activities at this stage include determining whether the entity's follow-up actions are based on the recommendations and whether problems and weaknesses have been resolved. The BPK periodically monitors the follow-up to audit results and conveys the results of its monitoring to representative institutions and responsible parties. The purpose of monitoring the follow-up of audit results is to assess whether the audited entity has followed up on audit findings, including the impact of loan follow-up on the entity and other stakeholders (SPKN, 2021). According to (Mahpiansyah, 2016), audit follow-up is the audit subject's progress in following up on external audit recommendations. This follow-up process is supervised or monitored by internal auditors. Therefore, audit follow-up is an indicator of internal audit performance and is related to the capacity and ability of internal auditors. Audit follow-up can directly measure internal audit work as well as external audit. According to (Lusiana et al., 2017), follow-up to audit results is an audit activity to fulfill the auditor's requirements as stated in the audit results.

H4. Audit quality influences the follow-up of audit results

Methodology

The method used in this research is meta-analysis. Meta-analysis has a series of stages, namely 1) Targeting a theme, 2) Creating an overall design, 3) Looking for research samples, 4) Collecting data, and 5) Analyzing data (Gaffney et al., 2021). The meta-analysis process is as follows: First, explain and determine the problem regarding audit quality and its influence on follow-up to audit results. Second, data will be looked for according to the theme used, namely, 34 previous articles about audit quality and its follow-up. Third, understand the articles collected to find similarities between the articles and the problems that the researcher will use. Fourth, the articles that were collected should be reanalyzed to conclude.

After the researcher read and reviewed the selected articles, they focused on articles that had problems regarding audit quality and its influence on the follow-up to Indonesian audit results and highlighted the essential points in each article. Researchers also found several theoretical studies and concepts used in this research in connection with issues regarding the level of cost efficiency, which were then applied in this research. Then, from the findings of several concepts and hypotheses, researchers can conclude several variables used in the article. The type of data used in this article is primary data. In this case, the researcher makes a summary to make it easier for researchers to review journal articles. The design of this research is a systematic literature review (SLR). Systematic Literature Review (SLR) is a methodology for reviewing literature that entails identifying, evaluating, and interpreting all relevant findings about a specific research subject to address predefined research inquiries (Budgen et al., 2007). This research selected several keywords for journal searches: financial efficiency, Sharia banks, Sharia business units, and the Indonesian Sharia banking system. These keywords were applied to several publishers or academic search engines for Indonesian national (SINTA) and international (Scopus) journals. The national and international journal selection criteria used are as follows:

Table 1. Journal Criteria

Selection Criteria	Deskripsi
National Index	Sinta 1 - 5
International Index	Scopus
Publication Type	Research Articles
Search String	Follow-up on Audit Results, Audit Quality, Big Data Analysis

Results and Discussion

The data collection technique begins with a search process to obtain relevant sources to answer the Research Question (RQ) and other related references (Triandini et al., 2019). This research data comes from online information searches in the Google Scholar database and identification of national journals in SINTA (https://sinta.kemendikbud.go.id/journals). Using diverse data sources can strengthen research results by comparing the results of one research journal with those of other research journals. Searching for information in the SINTA database aims to find a list of library and information science periodicals in the categories of nationally indexed and accredited journals, proceedings and dissertations. The limitation criteria aim to ensure that the research data is in the form of a literature study of selected articles by the research theme. The quality assessment used in this research is as follows:

Table 2. Number of Articles Based on Indexing

Categories	Number of Articles
Scopus	32
SINTA	2

Sumber: diolah (2024)

The details of the articles include:

Table 3. Previous Research

No	Year and Research Source	Researcher Name and Research Title	Research result
1	2007 Managerial Auditing Journal, 22 (5), 470-484.	Mihret, D. G., & Yismaw, A. W. Internal Audit Effectiveness: An Ethiopian Public Sector Case Study.	Audit quality can be improved by ensuring consistency in documenting audit work.
2	2010 Journal of Emerging Technologies in Accounting, 7(1), 73-88.	Ryan A. Teeter. Miklos A. Vasarhelyi. Remote Audit: A Review of Audit-Enhancing Information and Communication Technology Literature	The quality of audit results can be seen in the audit results report. Indicators of management's success in managing their organization can be seen from the findings and recommendations provided
3	2012 China Journal of Accounting Research, 5(2), 163-186.	Liu, J., & Lin, B. Government auditing and corruption control: Evidence from China's provincial panel data.	Pemerintah dengan temuan audit yang tinggi dengan tindak lanjut rekomendasi audit yang menurun dikarenakan pemerintah membutuhkan lebih banyak waktu untuk menerapkan rekomendasi dibandungkan dengan pemerintah dengan. Rekomendasi yang lebih sedikit.
4	2013 Med. Phys., vol. 40, no. 11, pp. 1–8, 2013, doi: 10.1118/1.4824915.	Casey, P. Alvarez, S. F. Kry, R. M. Howell, A. Lawyer, and Followill. Development and implementation of a remote audit tool	with remote audits, procedures or even the entire audit is carried out using an information system in an electronic organization, which means that collecting

No	Year and Research Source	Researcher Name and Research Title	Research result
		for high dose rate (HDR) Ir-192 brachytherapy using optically stimulated luminescence dosimetry,"	evidence using remote audits can improve audit results.
5	2013 International Research Journal of Business Studies vol. VI no. 02 (2013)	Dyah Setyaningrum Lindawati Gani Dwi Martani Cris Kuntadi The Effect of Auditor Quality on the Follow-Up of Audit Recommendation	High audit quality reflects high auditor competence, which can produce correct and appropriate recommendations to correct the primary causes of deficiencies so that the auditor can implement them effectively.
6	2013 International Research Journal of Business Studies vol. VI no. 02 (2013)	Dyah Setyaningrum Lindawati Gani Dwi Martani Cris Kuntadi The Effect of Auditor Quality on the Follow-Up of Audit Recommendation	Each audit finding is a dissertation with recommendations, and following up on audit recommendations is one of the key success factors in implementing the duties, functions and roles of the BPK to encourage state administration and financial responsibility.
7	2013 International Research Journal of Business Studies vol. VI no. 02 (2013)	Dyah Setyaningrum Lindawati Gani Dwi Martani Cris Kuntadi The Effect of Auditor Quality on the Follow-Up of Audit Recommendation	According to this author, following up on auditor recommendations is one effort to improve audit quality. The greater the percentage of recommendations that are followed up, the better the accountability in financial management

No	Year and Research Source	Researcher Name and Research Title	Research result
			and the better the impact on audit quality in the following period.
8	2013 Med. Phys., vol. 40, no. 11, pp. 1–8, 2013, doi: 10.1118/1.4824915.	Casey, P. Alvarez, S. F. Kry, R. M. Howell, A. Lawyer, and Followill. Development and implementation of a remote audit tool for high dose rate (HDR) Ir-192 brachytherapy using optically stimulated luminescence dosimetry,"	with remote audits, procedures or even the entire audit is carried out using an information system in an electronic organization, which means that collecting evidence using remote audits can improve audit results.
9	2014 Audit Workpaper Automation at Boston College 29 December 2014, At: 13:43 Publisher: Taylor & Francis	Pamela Jersey EDPACS: The EDP Audit, Control, and Security Newsletter	With the implementation of digital analytics, departments conduct follow-up audits via email messages, auditors copy and modify the initial audit report, consolidate findings and recommendations into smaller paragraphs, and add a Current status section to the audit file. This document is the initial follow-up audit report. This document is returned as an attachment to an email message to the client to be completed and sent back via email.
10	2014	Danescu, Tatiana and Anca Chira	For this reason, good planning is needed so

No	Year and Research Source	Researcher Name and Research Title	Research result
	Procedia Economics and Finance 15 (2014): 1253 – 1258. http://creativecommons.org/licenses/by-nc-nd/3.0	Professional Judgment and Reticence to Apply Sampling Techniques.	that extensive data analysis is expected to be truly useful for auditors in carrying out the audit process and increasing relevant audit evidence to detect fraud, as well as in making decisions based on the auditor's professional judgment and with the help of Big Data it is hoped that this technology can provide more accurate analysis results.
11	2015 Accounting Horizons, Vol. 29 No. 2, pp. 377-379.	Griffin, P.A. and Wright, A.M. Commentaries on big data's importance for accounting and auditing	Using big data analytics can improve the quality of work carried out by internal or external auditors.
12	2016 International Journal of Accounting Information Systems xxx (2016) xxx–xxx	Michael Alles Glen L. Gray Incorporating big data in audits: Identifying inhibitors and a research agenda to address those inhibitors	emphasized that, when establishing BD, it is essential to "distinguish more of the same types of data that auditors" already use, or more data of different types than auditors typically rely on to provide audit quality [because] BD pushes the data domain far out from financial data to non-financial data (NFD)—from structured to

No	Year and Research Source	Researcher Name and Research Title	Research result
			unstructured data and from inside the organization to outside—to an extent that may be outside the comfort zone and technical capabilities of the audit profession today.
13	2016 University of Waterloo 2016	Clark Hampton Theophanis C. Stratopoulos Audit Data Analytics Use: An Exploratory Analysis	Higher levels of Audit Data Analytics usage will be associated with higher confidence in audit quality and lower levels of audit litigation risk.
14	2016 Journal of Indonesian Economy and Business Volume 31, Number 2, 2016, 178 – 191	Nurdiono Slamet sugiri Abdul halim Gudono The Effect Of Budgets' Proportion And Non-Financial Factors On The Audit Results Of Local Governments' Financial Statements In Indonesia	The follow-up to the auditor's recommendations may influence the auditor's quality results because the recommendations given cannot guarantee that the financial reports are free from errors or incorrect information.
15	2016 Jurnal Akuntansi, 20(2), 167–189. doi:10.24912/ja.v20i2.52	Pratiwi, R., & Aryani, Y. A. Pengaruh Karakteristik Pemerintah, Kepala Daerah, Tindak Lanjut Temuan Audit Terhadap Opini [Effect of regional governments	This shows that government size, financial dependence, assets, capital expenditures, follow-up to audit recommendations, and regional head characteristics tend to influence audit quality.

No	Year and Research Source	Researcher Name and Research Title	Research result
		characteristics, regional heads, follow-up audit findings on opinion].	
16	2017 International Journal of Economic Research, Vol. 14 No. 3, pp. 269-292.	Setyaningrum, D. The direct and mediating effects of an auditor's quality and the legislative's oversight on the follow-up of audit recommendation and audit opinion",	shows that there is a positive influence of following up on audit recommendations on audit quality, where when the government follows up on audit recommendations by those recommended by external auditors, the government must also improve the internal control system and financial management.
17	2017 European Research Studies Journal Volume XX, Issue 4A, 2017	Muhammad Din Munawarah Imam Ghozali Tarmizi Achmad The follow-up of Auditing Results, Accountability of Financial Reporting and Mediating Effect of Financial Loss	Follow-up audit results directly affect and have a positive effect on audit quality. The greater the level of progress regarding recommendations on the financial results of the investigation, the greater the accountability of government financial reporting, which is indicated by a positive view of audit quality.
18	2017 Jurnal Akuntansi/Volume XXI	Moermahadi Soerja Djanegara The influence of audit quality on the quality of government financial reports	The findings of the BPK audit results regarding weaknesses in internal control of accounting and reporting influence improving LKPD opinions. Then, the

No	Year and Research Source	Researcher Name and Research Title	Research result
			BPK audit findings regarding weaknesses in controlling budget realization, control structures, and non-compliance.
19	2018 Cogent Business & Management (2018), 5: 1540256	Bambang Pamungkas Reisya Ibtida and Cendy Avrian Factors influencing audit opinion of the Indonesian municipal governments' financial statements	The findings of the government's internal control system significantly reduce the quality of regional government audits. Findings of non-compliance with statutory regulations also significantly influence audit quality.
20	2018 Advances in Social Science, Education and Humanities Research, volume 348 3rd Asia-Pacific Research in Social Sciences and Humanities (APRiSH, 2018)	Renaldi Purnayudha Machmudin Eka Prasetya Analysis and Design of Electronic Audit Paperwork: Documentation from an Internal Audit Unit (Case Study: University of X)	An information system that can make audit follow-up information easy to find and track plans that have yet to be followed up. A database of audited units to create audit follow-up reports will allow this to be done more quickly and precisely.
21	2018 Alliance Manchester Business School	George .M. Salijeni Big Data Analytics And The Social Relevance Of Auditing: An Exploratory Study	BDA is presented as a means of capturing large amounts of audit evidence, which can assist auditors in risk assessment and provide audit quality that reflects the client's economic reality.
22	2018 International Journal of Accounting and Information Management, 26 (1): 153 –	Coyne, E.M., J.G., Walker, K.B. Big Data Information	Auditors face their own challenges in managing and utilizing large amounts of available data while

No	Year and Research Source	Researcher Name and Research Title	Research result
	170. https://doi, org/10.1108/IJAIM-01-2017-0006	Governance by Accountants.	maintaining client confidentiality, paying attention to data governance, and choosing the right tools.
23	2019 Managerial Auditing Journal Vol. 34 No. 7, 2019 pp. 750-782 © Emerald Publishing Limited 0268-6902 DOI 10.1108/MAJ-01-2018-1773	Lina Dagiliene and Lina Kloviene Motivation to use big data and big data analytics in external auditing	BDA may have an indirect influence on the type of auditor quality. However, in other words, when applying more effective analytical tools, the assumption is that auditors have a better perception of the client's environment, focusing on the most risky areas and reducing the likelihood of providing an incorrect opinion.
24	2019 Revista de Contabilidad Spanish Accounting Review 22 (2) (2019) 187-202	Fawad Ahmad A systematic review of the role of Big Data Analytics in reducing the influence of cognitive errors on the audit judgment	The role of the BDA is to improve the quality of audit judgments by reducing the effects of cognitive limitations. Auditors can carefully analyze comprehensive, organized, standardized, abstract BDAs to establish unbiased audit quality.
25	2019 International Journal of Public Sector Management © Emerald Publishing Limited 0951-3558 DOI 10.1108/IJPSM-06-2019-0173	Andi Chairil Furqan Ratna Wardhani, Dwi Martani and Dyah Setyaningrum The effect of audit findings and audit	Audit findings have a positive effect on audit recommendations for follow-up to government financial reports; this is due to the influence of audit findings on the quality

No	Year and Research Source	Researcher Name and Research Title	Research result
		recommendation follow-up on the financial report and public service quality in Indonesia	of public services, which has implications for greater responsibility of external auditors in identifying and providing solutions to financial management problems and in order to improve quality financial reports and the quality of public services, external auditors are expected to be able to identify appropriate problems and at the same time provide suggestions for improvements in the form of audit recommendations that are effective, constructive and can be applied to the audit findings obtained during the audit process.
26	2019 International Journal of Public Sector Management © Emerald Publishing Limited 0951-3558 DOI 10.1108/IJPSM-06-2019-0173	Andi Chairil Furqan Ratna Wardhani, Dwi Martani and Dyah Setyaningrum The effect of audit findings and audit recommendation follow-up on the financial report and public service quality in Indonesia	A high number of government audit findings means that government compliance with laws and regulations and management financial reports is low, and the quality of financial reports could be improved. High audit findings are suspected to directly or indirectly reduce the quality of public service delivery from the government.

No	Year and Research Source	Researcher Name and Research Title	Research result
27	2020 Information Management and Business Review (ISSN 2220-3796) Vol. 12, No. 2, pp. 12-19, June 2020	Luna Nur Amalina, Mahendro Sumardjo The Effect of Local Expenditure, Local Wealth Level, Audit Opinion, and Audit Findings on the Performance of Indonesian Local Governments	Follow-up that is carried out well will provide quality financial report results that can produce a reasonable opinion
28	2020 Environmental Health and Safety Audit Center. IIA	Litzenberg, Roy dan Carrie F.Ramirez. Proses Audit Jarak Jauh selama dan Setelah Covid 19".	When conducting a remote audit, some information is needed, such as how and when information is shared and for what purpose. Most remote audits use information systems and technology to carry out their assignments.
29	2020 Environmental Health and Safety Audit Center. IIA	Litzenberg, Roy dan Carrie F.Ramirez. Remote Audit Process During and After Covid 19".	Remote physical examination in the field is the most challenging aspect of conducting remote audits.
30	2020 Theoretical Economics Letters Vol.10 No.05(2020), Article ID:103457,10 pages 10.4236/tel.2020.105064	Guanfang Qiao Application Research of Big Data Technology in the Audit Field	Big data analytics can dynamically analyze and process continuous and updated data, continuously monitor and dynamically understand the changing status of audit targets, and then provide timely feedback.

No	Year and Research Source	Researcher Name and Research Title	Research result
31	2020 Journal of Accounting and Finance Vol. 20(8) 2020	Stephen Kwamena Aikins An Examination of the Relationships Between Audit Automation and Performance Measurement Implementation in Government Internal Audits	Using data analytics has a significant effect on follow-up to audit results. The implication is that data analytics can track audit problems and then increase the effectiveness of internal auditors in following up on audit recommendations to overcome weaknesses identified during audits. Using data analytics and increasing public accountability, government auditors can document, track and follow up to verify management actions on audit recommendations.
32	2021 International Journal of Advanced Research in Technology and Innovation e-ISSN: 2682-8324	Vol. 3, No. 4, 19-27, 2021 http://myjms. mohe.gov.my/index.php/ijarti	Stefani Lily Indarto, Stephana Dyah Ayu R, YB. Dwi Setianto Big Data Analysis and Its Contribution to Remote Audit	Big Data Analytics not only helps in understanding the information contained in the data but also helps identify the most essential data for current and future business decisions. Particular expertise is necessary for conducting big data analytics.
33	2021 Journal of Asian Finance, Economics and Business Vol 8 No 4 (2021) 0181–0191	Rizal Yaya Siti Syifa Irfana Hosam Alden Riyadh Hafiez Sofyani	The follow-up to audit recommendations influences the quality of the audit; if the recommendations resulting from the

No	Year and Research Source	Researcher Name and Research Title	Research result
		The Influence of Public Welfare and Audit Findings on Audit Opinion: Empirical Evidence from Provincial Data in Indonesia	audit are completed at a higher level by the auditee, the findings related to previous period losses are expected not to be reduced, and the government's opportunity to find those that do not meet the requirements and get a higher opinion.
34	2021 Journal of Asian Finance, Economics and Business Vol 8 No 4 (2021) 0181–0191	Rizal Yaya Siti Syifa Irfana Hosam Alden Riyadh Hafiez Sofyani The Influence of Public Welfare and Audit Findings on Audit Opinion: Empirical Evidence from Provincial Data in Indonesia	Audit findings significantly affect audit quality; this. This shows that the fewer audit findings related to weaknesses in the internal control system and non-compliance with statutory findings, the better the government's opinion. Therefore, more audit findings can encourage the government to reduce findings in the following period, and the financial statements will receive an unqualified assessment.

The Influence of Financial Audit Agency Auditor Competency on Audit Quality

According to (Setyaningrum and Kuntadi, 2017), continuous competence in improving the quality of audits produced by an auditor. The auditor's professional competence can be considered one of the main components of audit quality (Lopez & Peters, 2012). Efficient audit procedures can help reveal essential events in financial statements. The auditor's recommendations for follow-up in the audit process arise from the auditor's unique level of competency and

experience. They can play a vital role in the overall quality of the audit. Research (Cameran et al., 2018) investigated the relationship between continuing auditor selection and audit quality. They believe that continued auditor selection will lead auditors to acquire more specific knowledge, increase auditors' professional competence and improve the quality of audit work. High auditor competency reflects the high quality of the auditor who can produce correct and appropriate recommendations to correct the primary causes of deficiencies and can be implemented effectively by the auditee. Auditors should also monitor follow-up because the more recommendations that are followed up, the better quality of government financial reports (Setyaningrum D., 2017).

Audit quality depends on the competence and independence of the auditor to carry out a comprehensive examination, starting from the accounts in the balance sheet to detecting errors that may occur in the client's financial statements (technical competence) and his willingness, without being influenced by other parties (auditor independence), to provide an objective opinion, regarding the level of fairness of the account in the client's audited financial report. Knowledge is one of the determinants of technical competence and is very useful in the auditor's duties (Tan & Libby, 1997). Experienced auditors will make judgments with a lower error rate than inexperienced auditors (Colbert, 1989). Rifoaffa and Zaldin (2020) stated that competence significantly affects the quality of audit reports, meaning that auditors who have competence in their field and other related fields will produce higher quality audits compared to auditors who have no or less competence. The more competent the auditor, the higher the audit quality produced by the auditor will also be. A competent auditor will produce a quality audit because the auditor has knowledge and abilities in his field. Moreover, in the current era of Industrial Revolution 4.0, auditors need to adapt to existing technological developments by utilizing information technology in the audit process to make their work effective and efficient. Based on the explanation above, it can be concluded that auditor competency influences audit quality (Setyaningrum & Kuntadi, 2017; Setyaningrum D., 2017).

The Effect of Remote Auditing on Audit Quality

According to (Casey et al., 2013), with remote audits, procedures or even the entire audit is carried out using an information system and has the effect that collecting evidence using remote audits can improve audit results. Information is needed when carrying out a remote audit, such as when and with what use the information is shared. Most remote audits use information systems and technology to carry out their assignments, such as drones, zoom meetings, Google Meet and other teleconference media.

The what question is used regarding what was obtained from previous audit evidence using conventional methods, which can be obtained using video cameras, images and similar content (Litzenberg & Ramirez, 2020). Remote

physical examination is the most challenging aspect of conducting a remote audit. Companies that have implemented remote audits have tried various technological solutions to adequately meet the needs of field physical inspections. One approach uses direct two-way communication technology, including live streaming and two-way smart glasses technology (Litzenberg & Ramirez, 2020). Based on the results of the explanation above, it can be concluded that remote audits affect audit quality Teeter & Vasarhelyi, 2010; Casey et al., 2013; Litzenberg & Ramirez, 2020.

The Influence of Big Data Analytics on Audit Quality
The role of big data analytics is to improve the quality of audit judgments by reducing the effects of cognitive limitations. Auditors can carefully analyze using comprehensive, organized, standardized, abstract big data analytics to form an unbiased audit opinion. According to Indarto et al. (2021), Big Data Analytics not only helps in understanding the information contained in the data but also helps identify the essential data for current and future business decisions. Big data analytics requires special skills. Information produced by big data analytics can be valuable evidence for auditors in determining audit quality. Big Data Analytics will demand more innovative information processing. Using big data analytics can improve the quality of work carried out by internal or external auditors. The application of BDA can substantially help in the quality and quantity of audit evidence collected by auditors, which is the basis for audit quality (Griffin & Wright, 2015). According to Dagiliene and Kloviene (2019), BDA may indirectly influence the quality of audits. However, in other words, when applying more effective analytical tools, the assumption is that the auditor has a better perception of the client's environment, focuses on the riskiest areas and reduces the possibility of providing an incorrect opinion; BDA is presented as a means of capturing a more significant amount of evidence audits that can assist auditors in risk assessment and in providing audit quality that reflects the client's economic reality (Salijeni, 2018).

Higher levels of Big Data Analytics usage will be associated with higher levels of confidence in audit quality and lower levels of audit quality risk of litigation. Finally, higher levels of audit quality confidence will be associated with reduced levels of audit litigation risk. Based on the results of the explanation above, it can be concluded that big data analytics affects audit quality (Ahmad, 2019; Indarto et al., 2021; Dagiliene & Kloviene, 2019; Salijeni, 2018; Coyne & Walker, 2018; Hampton & Stratopoulos, 2016).

The Influence of Audit Quality on Follow-up to Audit Results
According to (Setyaningrum et al., 2013), to obtain high audit quality, the government must follow up on the results of auditing financial statements in the previous year. The greater the percentage of recommendations that are followed

up, the better the accountability in financial management and the better the impact on the audit opinion in the following period. Then, according to (Nurdiono et al., 2016), audit quality may be influenced by the follow-up to the auditor's recommendations because the recommendations cannot guarantee that the financial reports are free from errors or incorrect information. There may be different interpretations of the recommendations provided. Audit quality influenced by well-implemented follow-up will provide quality financial report results that can produce good opinions (Amalina & Sumardjo, 2020). According to (Yaya et al., 2021), the requirement to obtain high audit quality is if the auditee completes the audit result recommendations at a higher rate. Then, according to (Setyaningrum D. 2017), there is a positive influence on audit quality following up on audit recommendations; where when the government follows up on audit recommendations recommended by external auditors, the government must also improve the internal control system and financial management. The high number of follow-ups by audit recommendations will, directly and indirectly, impact the quality of the resulting audit. Based on the results of the explanation above, it can be concluded that audit quality influences the follow-up to the results of financial report audits (Setyaningrum et al., 2013; Nurdiono et al., 2016; Amalina & Sumardjo, 2020; Yaya et al., 2021); Setyaningrum D., 2017; Din et al., 2017; Pratiwi & Aryani, 2016).

Conclusion
Based on the results of the research conducted, it was found that Auditor Competency influences audit quality, Remote audits affect audit quality, and Big Data Analysis influences audit quality. Audit quality can be improved through these three things, while audit quality influences the follow-up to audit results. The results of this research prove that the follow-up audit results represent the quality of the audit carried out by reviewing it based on the auditor's competency level, the implementation of the remote audit, and the process of implementing the extensive data analysis carried out. The results of this research are based on previous research that is credible and well-indexed. Based on this, it is hoped that this research can contribute. Contribution in audit science is used to examine the influence of auditor competency, remote auditing, and the use of big data analytics on audit quality and its impact on follow-up to the results of financial report audits. Organizations related to BPK audits must improve remote audits, big data analytics, and auditor competency. Based on the literature developed and the evidence produced, the phenomenon can be improved through auditor competency checks, remote audits and big data analytics. That supports audit quality and its impact on follow-up to the results of financial report audits.

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