

AUDITOR QUALITY ANALYSIS OF AUDIT FINDINGS IN TIMOR-LESTE

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ABSTRACT

This study aims to provide empirical evidence regarding the quality of auditors obtained from audit findings and the performance of local government apparatus in producing audit findings at the Central Government Inspectorate. The research method used is a descriptive verification method with SPSS 2.0. The results of the study show that auditor quality has a significant effect on audit findings. This proves that a qualified auditor in disclosing audit findings requires professional expertise and skills in carrying out his duties. And the results of research on audit findings have a poor performance impact on local government administration. This indicates that the fewer the number of audit findings found, the better the performance of local government administration. In other words, the fewer problems or violations found during the audit process, the better the performance of the local government.

Keywords: auditor quality; audit findings; government performance

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INTRODUCTION

Audit quality is a process to ensure that all audits abide by commonly recognized auditing standards, follow certain quality control procedures that consistently meet standards in engagement, their results to achieve good audit quality Phan (2016). Audit quality plays a very important role in the auditor to ensure the audit results of the maximizing financial statements and are to the extent permitted by Financial Accounting Rules (SAK). International Board for

Assurance and Auditing Standards (IAASB) (Farooq & De Villiers, 2020). According to the Ministerial Regulation, PAR No.PER/05/M.PAN/03/2008, the ability of the auditor to do his duties is a component of audit quality. To the fullest in his field, independent, i.e., the auditor must be neutral, impartial and steer clear of conflicts of interest when organizing, carrying out, and reporting the job he is doing and the auditor must comply with Ethics, which is an integral part of APIP audit standards, with a code of

ethical criteria for government supervisors/auditors with colleagues, auditors with above, auditors with test subjects and listeners with the public, De Angelo (1981) translated by Janaidi and Nurdiono (2016: 1) High-quality auditors will be able to produce audit findings that are more qualified, accurate and useful for the entity being audited.

According to ISO 9001, the audit findings are the outcomes of comparing the audit evidence acquired with the audit criteria. Audit results may point to chances for improvement or non-compliance with audit criteria. The definition of non-conformance itself is a deviation through objective evidence of the audit criteria set by the auditor must investigate to determine precisely the audit criteria that were violated and determine recommendations for corrective action. Audit findings are usually due to a lack of internal control, causing violations of regulations, fraud, or non-compliance (Dewi et al., 2019). In addition to sufficient evidence to ensure the correctness of the contents in preparing reports and recommendations to address problems in the entity being audited, audit findings supported by strong evidence can facilitate the process (Mattei et al., 2021). Audit findings that are not addressed by appropriate actions can have a negative impact on local government performance. The performance of regional government administrators is the ability of local governments to provide effective, efficient, transparent and accountable public services for the community. Several factors affect the performance of regional government administrators, including the level of regional autonomy, available human resources, existing internal and external monitoring systems, and community support for local government (Suharto, 2020).

Based on several previous studies conducted by Ramadhani, et al. (2020), Liu et al (2019), Al-ahdal & Hashim (2018), and Parikesit, et al. (2020). The results of the study show that audit quality has a favorable impact on audit findings. While research from Purwaningsih et al. (2020), Fidyah & Setiawati, (2020). Iriani (2018), said that audit findings have a negative effect on local government performance. Where the more

BPK audit findings on financial reports for local governments demonstrate the poorer performance of local governments. This shows that auditors with good skills and independence will be able to produce accurate and relevant audit findings that can help local governments improve their performance. However, less qualified auditors may produce audit findings that are inaccurate or irrelevant, which can affect the ability of local governments to make informed decisions and improve their performance.

After decades of political conflict and a war for freedom, Timor-Leste gained its independence from Indonesia in 2002. The nation's capital is Dili. The Inspectorate of the Central Government of Dili, Timor-Leste, found that there was financial misuse of the central government's and local governments' budgets that did not produce results. These findings were found from the results of the 2018-2019 performance evaluation of government agencies. The use of this money was considered inefficient because the condition of the government agency being audited was arguably not good because there was no link between activities and their objectives, said the Inspector General of the Central Government Francisco de Carvalho (2020) at the Secretariat of the Inspectorate, this is a problem related to the quality of auditors on audit findings because the competence and expertise possessed by an auditor is lacking so that it does not produce many quality findings. The results of an audit conducted by the Supreme Audit Agency (BPK) of Timor-Leste in 2020 show several findings in the management of public finances in local governments, including non-compliance with financial regulations and inaccurate bookkeeping. To overcome these problems, the local government of Timor-Leste has taken action by increasing transparency and accountability in public financial management, increasing staff capacity and capabilities, and reforming public finance policies and regulations.

The description indicates that this research was conducted to provide empirical evidence about the connection between auditor quality & local government performance administration in generating audit findings.

This is important because audit findings can be an important tool in increasing accountability and oversight of local government performance in Timor-Leste. Overall, this study aims to improve understanding of how the quality of auditors and the performance of local government administration can influence audit findings and how certain factors can affect the quality of auditors & local government performance operations. The research method used in this study is a survey method. Respondents will be given a questionnaire containing questions related to the research variables in the survey method. Respondents in this study may include auditors tasked with auditing local government financial statements, local government employees related to financial management, and other stakeholders related to local government.

LITERATURE REVIEW

According to the International Auditing and Assurance Standards Board (IAASB), auditor quality is the level of excellence or achievement achieved by the auditor in performing his responsibilities. This includes the ability, knowledge, integrity, the auditor's impartiality and objectivity in carrying out audits with professional standards (Suhayati, E. 2022). According to Donald Samelson et al (2006), auditor quality can be interpreted as the auditor's ability and expertise in conducting audits, auditor performance in accordance with professional standards, and suitability between audit results and the reality in the field. The competence of the auditor to conduct audits in accordance with the Regulation of the Minister of State for Administrative Reform Number PER/05/M.PAN/03/2008 can be inferred from the foregoing understanding that auditor quality is a concept. namely:

1. Expertise, specifically, the auditor must possess the knowledge, abilities, and skills necessary to perform his duties. This includes possessing a functional auditor position certificate (JFA), having at least a bachelor's degree (S1) or an equivalent level of formal education, being proficient in auditing, accounting, government administration, and communications, and engaging in

ongoing professional development activities.

2. Independence, namely that the APIP auditor must in carrying out his duties with the criteria that When organizing, performing, and reporting on his work, the auditor must be impartial and prevent conflicts of interest. If independence or objectivity is disturbed, both factually and in appearance, the disturbance must be reported to the leadership of APIP.
3. Compliance with the Code of Ethics, specifically that the auditor must uphold the code of ethics, which is a crucial component of the APIP audit standard., with the criteria for a code of ethics for government supervisors/auditors with their colleagues, auditors with their superiors, auditors with their object of examination and auditors with the public.

According to the Standards for the Professional Practice of Internal Auditing issued by The Institute of Internal Auditors (IIA), audit findings are the result of evaluations or examinations conducted by internal auditors on information, actions or business processes of an entity that indicate non-compliance with standards or established criteria. According to Sulaiman et al. (2019), The auditor's findings in the audit are the evaluation or examination of business processes and compliance with applicable standards or regulations, which identify errors, discrepancies, or opportunities for improvement in the entity being audited. In general, audit findings are the result of evaluations or examinations conducted by auditors or internal auditors on an entity's information, actions or business processes, which indicate non-compliance with established standards or criteria. The audit findings put forward by Mattei et al. (2021), namely:

1. Audit findings must be supported by sufficient evidence so that the parties being audited and the readers of the audit findings are sure about the correctness of the contents of the audit findings. All elements of the findings (conditions, criteria and causation) must be supported by sufficient evidence.

2. Important (material) audit findings must be indicated if the report user takes action or policy based on the information contained in the report or the findings.
3. Audit findings must contain elements of findings (conditions, criteria and causes) namely, audit findings must clearly describe conditions, criteria and causes.

According to the Journal of Public Administration Research and Theory, the performance of regional administrations can be defined as the ability of a regional government to fulfill the predetermined goals and objectives and to provide effective and efficient public services to the community. According to Noor & Mansor (2019), the performance of regional administrations is a measure of achieving local government goals and objectives in providing public services, including in terms of financial management, human resources, and making the right decisions. In general, the performance of regional administrations is the ability of a regional government to fulfill the predetermined goals and objectives and provide effective and efficient public services to the community. The performance components, according to Iskandar et al. (2018) are as follows:

1. Work discipline can be in the form of punctuality at work, obedience to assigned tasks, and good use of facilities. With work discipline it will increase employee morale which will encourage employees to work more productively so that in turn, it can increase work productivity employee.
2. Honesty is the behavior of every employee with sincerity in carrying out their duties and not abusing the authority given by the company and being responsible for what is given to the employee.
3. Responsibility is an element that is quite important to a person's performance in carrying out the work assigned to him as well as possible and has the courage to take risks for the decisions that have been taken.
4. Ability (Work Results) is a measure for an employee to complete a job. Assessment of the ability of employees is usually based on the time to do it, the

amount of work and the quality of the work itself, for the time to do it, namely the ability to complete work on time or faster than specified

5. Loyalty is the loyalty of an employee to the company or agency where he works. An employee must always be loyal to defend the interests of the company or agency.
6. Cooperation is mutual assistance between employees, departments, and other departments. This cooperation aims to accelerate or expedite an activity.

Quality auditors who are competent, independent and have good integrity will be able to carry out audits better and produce higher-quality findings. This will positively impact local government accountability and increase public trust in the government. (Moses & Hopper, 2022). Audit findings on local government performance in Timor-Leste can be analyzed using a monitoring and control approach. The concept of supervision and control refers to efforts to ensure that local governments carry out their duties properly and comply with applicable regulations. Therefore, audit findings can be an important tool in efforts to improve oversight and control over the performance of local governments in Timor-Leste (Mario do Rosario, 2019).

METHODOLOGY

This study uses a survey research method to test hypotheses, namely a study that explains occurrences as correlations between variables (Supomo et al., 2002; Welch et al., 2020). This research is to determine whether audit quality affects the auditor's findings and whether the auditor's findings affect the performance of regional government administration. The population in this study is staff in local government administration, totaling 30 people using a saturated sample (the population is the same as the sample), namely 30 people. The study's data source is primary data, which is information that was gathered directly by distributing a questionnaire with a list of questions to a predetermined group of respondents. A questionnaire survey method serves as the study's main method of data collecting,

namely using a list of statements relating to the problem under study. Furthermore, after the data has been collected, it is analyzed using several analyses, namely, data analysis using validity and reliability testing to gather accurate and pertinent information from the data and using the results to address an issue. The demographics of research participants are summarized using descriptive statistics and conventional hypothesis testing, and the relationship between a dependent variable and independent variables is examined using the generic statistical technique known as linear regression analysis., Shrestha (2020).

DISCUSSION

Descriptive Analysis

The respondent's profile consists of gender, education level, respondent's age and years of service. This is intended to explain the background of the respondents who were sampled in this study. Then a data quality test was carried out on the used questionnaire, it

was discovered that all items and indicators of the study variables displayed valid and reliable results based on the findings of the validity test and reliability test. This choice was made because the correlation coefficient from Cronbach's Alpha results was over 0.60 and the Pearson coefficient value was above 0.30, both having a significance level of 0.000. The factor analysis test results reveal that each variable's indicators are highly significant in producing the variable with a significant value of 0.000.

Descriptive analysis is a statistical analysis technique used to provide an overview of a variable or data. Moreover, to give a general summary of the traits of the respondents or the variables examined, namely Audit Quality, Audit Findings, and Administration of Local Government Performance on the outcomes of respondents' responses to the questions presented in the form of frequency and percentage distribution tables so that it makes it easier for researchers to explain the results of respondents' responses.

Table 1: Recapitulation of Respondents' Response Scores Regarding Auditor Quality Variables

No	Indicator	Actual score	Ideal Score	% Actual score	Criteria
1	Independent	65	100	65%	Pretty good
2	Competent	31	50	62%	Pretty good
3	Compliance with the Code of Ethics	35	50	70%	Good
	Total	131	200	65,67%	Pretty good

Table 1 displays that the results of computing the percentage of the Auditor Quality variable's overall score of 65.67% are between the intervals of 52.01% - 68%, so it is concluded that the Auditor Quality variable is in the pretty

decent category. This has a gap of 34.33%, due to weaknesses in the quality of auditors who have not been effective in carrying out their work because their abilities or skills are said to be still low.

Table 2: Recapitulation of Respondents' Response Scores Regarding Audit Finding Variables

No	Indicator	Actual score	Ideal Score	% Actual score	Criteria
1	Audit findings must be supported by sufficient evidence	34	50	68%	Pretty good
2	Audit findings must be significant	32	50	64%	Pretty good
3	Audit findings must contain elements of findings (conditions, criteria, cause and effect)	121	200	60,5%	Pretty good
	Total	262	300	64,17%	Pretty good

Table 2 displays that the results of computing the percentage of the total score from the Audit Findings variable of 64.17% are between the 51.01% - 68% intervals. So it was concluded that the Audit Findings variable was in the pretty decent category. This has a gap of 35.83%,

because there are still weaknesses in the audit findings, namely financial abuse, which is considered inefficient by looking at the unfavorable conditions of the institution so that there is no link between activities and their objectives.

Table 3: Recapitulation of Respondents' Response Scores Regarding the Performance Evaluation Variables of Local Government

No	Indicator	Actual score	Ideal Score	% Actual score	Criteria
1	Discipline	40	50	80%	Good
2	Honesty	40	50	80%	Good
3	Responsibility	39	50	78%	Good
4	Ability	37	50	74%	Good
5	Loyalty	36	50	72%	Good
6	Cooperation	35	50	70%	Good
	Total	227	300	75,67%	Good

Table 3 displays that the results of computing the percentage of the total score from the Performance Evaluation variable for Regional Government Administrators amounting to 75.67% are between 68.01% - 84% intervals. It can be said that the Regional Government Administrators' Performance Assessment Variable falls under the Good Category. This has a gap of 24.33%, a weakness in this variable. The causes of this weakness can be a lack of understanding of the applicable performance evaluation standards, a lack of resources needed to carry out a proper evaluation, or even the potential for political interests that affect performance appraisal.

Verification analysis

To ensure that the results from the regression are not skewed, various prerequisites must be satisfied before testing the hypothesis using simple linear analysis, including the normality test with a normal distribution that is greater than 0.05. The model meets one of the requirements for regression testing. Multicollinearity test with a tolerance value of more than 0.10 so that multicollinearity is fulfilled, the correlation coefficient heteroscedasticity test is significant at the error level of 5%, indicating the presence of heteroscedasticity and the autocorrelation test

with a significance of 5% indicates no symptoms of autocorrelation.

The Relationship between Auditor Quality to Audi Findings

Table 4 shows that the regression analysis, adjusted R square, measures how well the regression model can explain variations in the dependent variable (in this case, audit findings) considering the number of independent variables (in this case, only audit quality). The regression test results show the adapted R square is 0.197, meaning that around 19.7% of the variation in audit findings can be accounted for by an independent variable, namely audit quality. The t count of audit quality is 0.000, indicating that the independent variable, namely audit quality, significantly influences audit findings, with a significance t value of 0.000 (smaller than 0.05, the alpha value commonly used to test statistical significance). The regression coefficient of 0.457 indicates that audit quality has a positive and significant effect on audit findings. In this case, the higher the audit quality, the more likely the audit findings will be more accurate and relevant in helping local governments improve their performance.

Table 4: Results of regression analysis of audit quality to audit findings

Variable	Unstandardized Coefficients		Standardized Coefficients	T	Sig
	B	Std. Error	Beta		
(Constant)	.509	3.562		.143	.016
Audit Quality	.457	.118	.664	2.286	.000

$$R^2 = 0.208$$

$$\text{Adj. } R^2 = 0.197$$

$$\text{Durbin Watson} = 0.275$$

In testing the regression, it was found that the auditor's quality variable significantly positively affected the auditor's findings. This is evident from the t-test (individual test) results, which show a significance value 0.000 below the specified significance level (0.05). That is, the auditor's quality variable is very important in helping the auditor to reveal good-quality auditor's findings. In other words, the better the quality of the auditor's performance, the more likely the auditor will find quality audit findings.

The regression test results showing that auditor quality has a positive and significant influence on audit findings is consistent with research conducted by Kuntadi et al. (2023) and DeZoort et al. (2019). Research by Kuntadi et al. (2023) shows that high auditor quality affects the resulting audit quality and that a quality auditor's role is very important in disclosing audit findings. Likewise, the research by DeZoort et al. (2019) found that auditor quality affects the quality of the resulting audit findings.

The relationship between audit findings to the Performance of Local Government

Table 5 shows that this regression test adjusted R square of 0.575 indicates that the intervening variable (the performance of local government administrators) plays an important role in explaining the relationship between audit findings. The existence of a negative coefficient obtained for the intervening variable indicates a negative correlation between audit findings and the performance of local government administrators. However, a significance value greater than 5% indicates this negative correlation is not statistically significant. This indicates that the fewer audit findings, the better the performance of local government administrators, although the correlation is not statistically significant. This can happen because accurate and relevant audit findings can help local governments to identify problems and take appropriate actions to improve their performance.

Table 5: Results of Regression Analysis of Audit Findings on the Performance of Local Government

Variable	Unstandardized Coefficients		Standardized Coefficients	T	Sig
	B	Std. Error	Beta		
(Constant)	-0.574	0.092		.143	.890
Audit Quality	-0.006	.024	-.553	-0.123	.000

$$R^2 = 0.208$$

$$\text{Adj. } R^2 = 0.197$$

$$\text{Durbin Watson} = 0.275$$

The results of the regression test show that audit findings have a negative effect on the performance of local government administration. This shows that the fewer the number of audit findings, the better the

performance of the regional administration. This can be interpreted as the more the value of audit findings, the lower the performance of local government administrators.

Based on research conducted by Indra et al (2021) and Wahidahwati & Asyik (2022) states that BPK audit findings have a significant negative effect on the performance of local government administrators. This shows that the local government complies with applicable laws and regulations, so the more obedient the local government is with laws and regulations, the more careful the local government is in carrying out its government administration activities, which ultimately impacts better performance Of of the government administration. But on the contrary, the more cases of audit findings, the lower the performance score of the regional administration, and the performance can be said to be not good.

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

Auditor Quality significantly affects Audit Findings at the Regional Government Inspectorate Office. This shows that a qualified auditor will always try to achieve the best results in everything he does, which is indicated by the diminishing audit findings. This proves that in conducting an audit, an auditor must have professional expertise and skills in order to be able to carry out his duties effectively and efficiently. High auditor quality will enable the auditor to carry out appropriate tests, find sufficient and relevant evidence, and produce high quality audit findings.

Audit findings have a negative effect on the performance of regional government administration. This indicates that the fewer the number of audit findings, the better the performance of the local government administration and conversely the greater the number of audit findings in an Inspectorate, the lower the Inspectorate's performance score. The results of this study indicate that audit findings have a negative effect on the performance of regional government administration, but not statistically significant. This means that the more audit findings are found, the tendency for regional government administration performance to decrease, but this difference is not statistically significant enough. That is, there is a possibility that this relationship occurs by chance and does not have a major impact on the performance of regional administration as a whole.

Recommendations

1. In improving the quality of auditors by increasing the training and experience of auditors, as well as using appropriate audit methodologies following applicable standards. Thus, it will improve the quality of audit findings produced and provide greater benefits for the organization or entity being audited.

2. Even though audit findings do not statistically affect local government performance, this does not mean that they are unimportant. Then the local government should take action, such as reviewing the financial management and accounting processes that exist in the local government and ensuring that these processes are effective and efficient, and the local government can minimize the negative impact of audit findings that are not statistically significant and improve performance them as a whole.

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