

REMOTE AUDIT IMPLEMENTATION ANALYSIS TO ACHIEVE INTERNAL AUDIT EFFECTIVENESS DURING PANDEMIC

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ABSTRACT

The Covid-19 pandemic has changed the order of life, including the way auditors work. In the period before the Covid-19 pandemic, the internal auditor's fieldwork was carried out by directly examining the line of organizational functions face to face with the auditee. However, when the pandemic emerged, interaction restrictions were imposed, most employees worked from home (work from home), the number of employees entering the office was limited. This slightly hinders the work of internal auditors whose job is not only to check the compliance of organizational members with applicable regulations but also as a consultative function. Direct internal audit is not possible. This condition gave rise to an alternative audit during the New Era, namely conducting remote audits (remote audits). This study aims to analyze the implementation of remote audits to achieve the effectiveness of internal audits in the organization. This research will be conducted using a questionnaire/survey method which will be given by post to 55 BPR/S in DIY. The sample of this research is 39 internal auditors from 21 BPR/BPRS. The research data will then be analyzed by quantitative descriptive analysis. The result shows that only 8 BPR/S use remote audit. The Mann-Whitney test results show a significant difference in the value of BPR/S internal audit using remote audit compared to BPR/S internal audit not using remote audit only on the aspect of resource use efficiency. BPR/S internal audits that use remote audits are more efficient than those that do not use remote audits. While in the other three aspects, there are no differences in aspects of maintaining wealth, aspects of information reliability, and aspects of compliance with regulations.

Kata Kunci: *remote audit, internal audit, effectivity*