Remote Audit at The Audit Board of The Republic of Indonesia To Face The Challenges of 5G Society

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Abstract: The purpose of this research is to find out how the implementation and strategy of remote audit in facing society 5.0 era. at the Supreme Audit Agency of the Republic of Indonesia (BPK RI). Several regulations have been issued by BPK to support the implementation of remote audits, especially during the Covid-19 pandemic. This research method uses descriptive qualitative method with data sources based on the results of literature studies, observations and interviews. From the results of the discussion, basically remote audits have the same stages as conventional audits, and in practice, BPK has had several strategies in implementing remote audits besides auditors being required to have sufficient competence to gain the trust of stakeholders, mastering systems and information technology as a form of understanding of risks. as well as control in the IT environment, several supporting applications in the implementation of remote audits have also been developed including the development of Big Data Analytics to support audit activities. Through the application of information technology and the use of big data analytics, BPK RI is expected to become a center for state financial analysis. Based on the steps taken by BPK RI, it can be concluded that the implementation of the remote audit method at BPK RI has been carried out effectively in 2020, although there are still some obstacles during implementation. Indeed, we need strategies and corrective steps that need to be improved to support remote audit implementation in the future.

Keywords: Remote Audit, remote audit, BPK RI, 5G society.

INTRODUCTION

The Covid-19 pandemic that requires physical distancing has accelerated the digital transformation process, changing technology and the digital era as the new normal. The crisis caused by the Covid-19 pandemic has brought society into the VUCA (Volatility, Uncertainty, Complexity and Ambiguity) era and the digital economy. To be able to run simple, innovative, agile, and adaptive business processes, one of them is by implementing a remote audit strategy. In early March 2020, the Institute of Internal Auditors (IIA) published a Knowledge Brief on remote auditing. Remote audit is an audit approach in which the auditor utilizes technology to carry out the audit without visiting the auditee's office. Through this issuance, Chief audit executives (CAEs) from various institutions and organizations expect a total change to the annual audit plan, such as stopping or reducing some of the scope of audit assignments being carried out.

Various countries have also responded to remote audits as a form of future audits. International Journal of Government Auditing published by Intosai Journal Winter Edition Vol. 47, No. 1 of 2020 states that the United Arab Emirates (UAE) is launching the "Emirates Blockchain Strategy 2021" with the aim of converting 50% of government transactions to the Blockchain platform. The Accounts Chamber of the Russian Federation (Accounts Chamber), Russia's Supreme Audit Institution (SAI), recently started using the Information Analysis System (IAS) integrated with government databases in an attempt to conduct remote audits. SAI experience demonstrates the benefits of such an approach and identifies implementation requirements. SAI Belgium chose to allocate data specialists to the audit team, where they carried out the audit from start to finish. However, through DataLab, data specialists also support teams that do not have data analytics specialists. Remote auditing as an adaptation of future auditing provides confidence that future public audits will take advantage of technology. Auditor judgment and intelligent skepticism will increase and will strengthen the power of the machine.

The Audit Result Report (LHP) on the Central Government Financial Report (LKPP) as well as the Semester II Examination Results Summary (IHPS) of 2019 and IHPS I of 2020 were submitted by BPK in the midst of the Covid-19 Pandemic conditions, the examination was carried out via remote audit. BPK audit entities also implement remote audits in carrying out internal inspections at their respective agencies to accommodate physical distancing. The remote audit implementation strategies implemented include mastery of computer-assisted audit techniques to find anomalies, as well as the use of teleconferencing technology for discussions (meeting entry, anomaly discussions, exit meetings), the use of other technologies: digital photos, videos for walkthroughs, and drones for physical checks. The expected result of the remote audit is an increase in the efficiency of supervision as well as an expansion of the scope of supervision by auditors.

In its implementation, remote audits have required auditors to have the competence to gain the trust of stakeholders, master systems and information technology as a form of understanding of risk and control in the IT environment, process big data analytics so that assurance covers a wider scope and recommendations of strategic value, has communication skills in building insightful relationships with organizations and auditees, possess analytical and critical thinking because these competencies cannot be completely replaced by robots, so Accountants must continue to hone their analytical and critical thinking skills, as well as the ability to be open minded and eagerness to learn, meaning continuously develop themselves to be able to keep up to date with developments that occur in all the limitations that must be faced towards the era of ICT development in line with the industrial revolution 4.0 towards 5.0 Society and the era of 4G technology to become 5G Society.

Remote audit is a framework for future audits, but until now, what is still an obstacle and issue in realizing remote audit on a national scale is the availability of data that has been integrated in the system, for example Enterprise Resource Planning (ERP) applications,

which can facilitate auditors in retrieving data. The readiness of all Ministries/Agencies as BPK audit entities in providing relevant data and/or information online is also an important consideration for the successful implementation of remote audits with integrated application development, building network infrastructure, and IT support. It is hoped that BPK and BPK audit entities can implement comprehensive remote audit by 2026.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Agency Theory

Agency theory explains that there is a separation of interests between ownership and agents so that there may be conflicts of interest and moral problems between the two [1]. The community as the principal represented by a representative institution has the right to assess and evaluate the government's performance in managing state finances, while the government as an agent is expected to be able to manage state finances and be able to meet the expectations and interests of the community. In understanding the conflicts of interest that arise, we need a third party who can assess without having an interest in it, for that BPK as an independent external audit is expected to be a third party that is able to assess the results of state financial management carried out by the government and report it to the public through representative institutions. so that it is hoped that there will be no fraud in the financial statements made by the government [2].
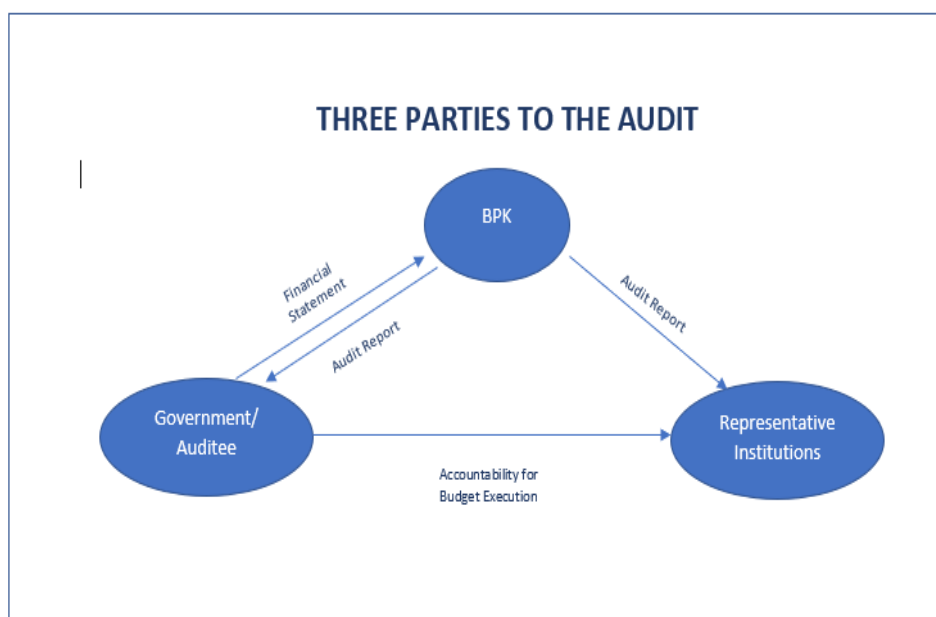

Figure 1. Three parties to the audit [2]

Auditing and Remote Audit

Auditing is an examination carried out critically and systematically, by an independent party, on the financial statements that have been prepared by management, including accounting records and supporting evidence, in order to provide an opinion regarding the fairness of the financial statements [3]. Inspections are also carried out on procedures or quality systems, in accordance with the requirements of the established standards. For this reason, it can be said that auditing is an accounting practice related to checking the correctness of all financial records of an organization. So that the auditor is required to be able to review in its entirety from financial statement records to policies, procedures, and compliance with laws and regulations [4]. Utilization of information and communication technology in conducting audits through data analysis, assessing the accuracy of financial data and internal control is an audit method known as remote audit. Remote auditing is

basically not a new thing in auditing, the existence of a pandemic has encouraged the acceleration of the use of remote auditing, so Auditors must be ready to react, while ensuring they maintain a commitment to audit quality and compliance with professional standards [5]. So it is only natural that auditors must be able to adapt to the development of risk challenges, the use of technology as well as the existence of innovation and the era of disruption [6].

In essence, remote audits have the same stages as conventional audits, namely: entry meetings, document reviews, field visits, interviews, and closing meetings [7]. In its implementation, there are several factors that affect the implementation of remote audits, including those related to the direct observation process, for example: physical checks, smooth communication during interviews through telecommunication media, risks and opportunities of information and communication technology equipment used which will have an impact on the validity and objectivity of information / data obtained [8]. Some general recommendations in implementing remote audit include [9]:

1. Existence of feasibility in technology infrastructure such as: internet network and application management system;
2. Confidentiality, security, and data protection are met, this shows that there is an understanding between the auditor and the auditee on the use of information and communication technology in the conduct of the audit;
3. Competence of auditors and auditees in the use of technology infrastructure;
4. Risk assessment, by understanding processes, activities and organizational forms as risks and opportunities will likely have an impact on the audit/assessment.

The use of remote auditing will also have a significant impact on audit fees, consideration of decision making in audits, audit steps, future human resources to audit staff remuneration [10]. Through the INTOSAI symposium, each SAI from various countries intensively discussed how SAI's experience during the pandemic could contribute to strengthening effective institutions and achieving a sustainable society, including through a remote audit approach conducted by SAI Hungary and SAI Indonesia (BPK RI) [11].

Remote Audit Development through Artificial Intelligence (AI)

In its development, remote auditing has been used by global companies in America as a tool to conduct audits every year. The remote audit was conducted on a test scale in 2019 and 2020, in full implementation [12]. The current development of remote audit is not only limited to the method of conducting audit stages but also penetrates into the audit data analysis process, to make it easier for auditors to find data discrepancies through Artificial Intelligence (AI). Artificial Intelligence (AI) is a form of intelligent thoughts that can be used to perform a calculation [13]. In a study AI can be used in every field within accounting including customer service, research and development, logistics, sales, marketing and information analysis [14]. In audits, AI can also make it easier for auditors to review the documents needed to carry out inspections, and this is closely related to the accumulation of documents every certain period of time so it takes a lot of time to check these documents and to understand the transactions that occur in them. Using AI can become a vital tool that is able to provide information for professionals and increase the efficiency and effectiveness of work for both accountants and auditors [15]. AI uses a broad array of technologies to mimic or extend human functions are as follows:
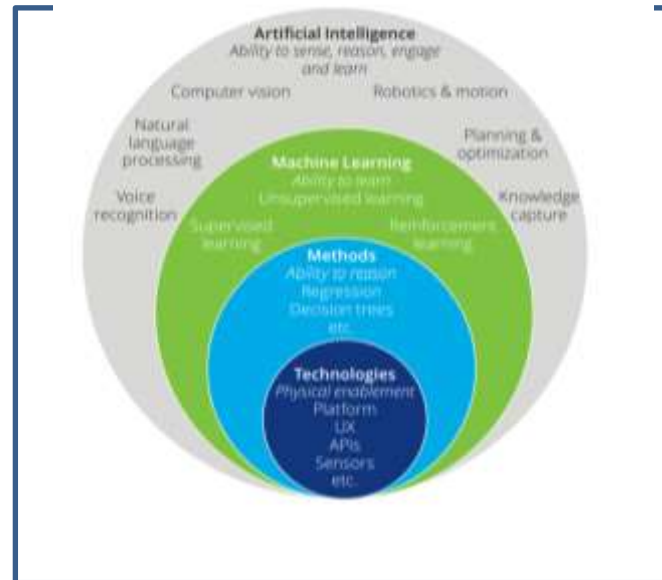
Figure 2. Key characteristics of an AI system *(Source: Deloitte)*

AI adoption in Big Audit firms has been carried out in [16]:
1. Ernst & Young (EY) has been providing a software that models human behavior since 2015
2. KPMG, in March 2016, announced that it would work with IBM Watson to apply cognitive computing technology to its professional services offerings. The idea is that the auditor will use Watson to analyze massive volumes of financial data to detect anomalies.
3. Deloitte is collaborating with Kira Systems Inc., a contract analysis system, to create cognitive models that examine large numbers of complex documents, extract and structure textual information for better analysis, and assist auditors with the difficult task of document reviewing
4. PricewaterhouseCoopers employs AI techniques such as DeNovo within its own operations. This tool, for instance, helps analysts and clients evaluate the disruptive potential and future use of a particular financial technology (MIT Technology Review 2016)

METHODS

This research uses data collection method through literature study, observation and interviews. Literature study is conducted by collecting relevant information related to the topic under study, both from notes, supervisory documents, research reports, regulations, and other sources. And interviews were conducted with several respondents who understand the remote audit topic being researched.

RESULTS AND DISCUSSION

Strategy and Audit Policies that supports remote audit in BPK

Based on the three scenarios used by the Intosai Development Initiative (IDI), BPK as the Supreme Audit Institutions (SAI) is in the third scenario (see Figure 2) where BPK is in the process of carrying out audits during the pandemic, so BPK must continue to implement audits through remote audits using virtual platforms and optimizing the use of IT equipment, this is supported by BPK's policy through BPK's decision no 4 of 2020 concerning Technical Guidelines for Financial Audits in Emergency Periods [17].
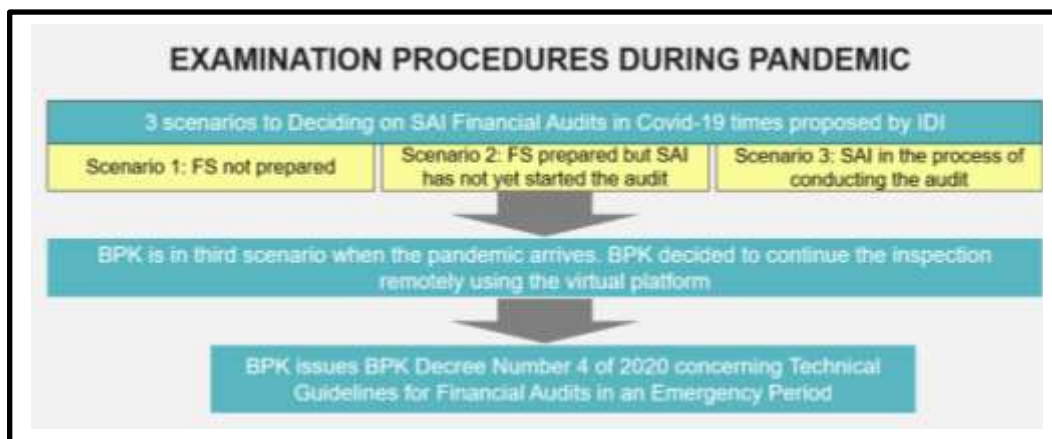
**Figure 4.** Examination procedures during pandemic in BPK

In response to various government policies in handling Covid-19, BPK has taken a number of steps to ensure that the process of examining financial reports, performance, and certain objectives continues to run well during this pandemic. The examination is also carried out by prioritizing the quality of the examination results in accordance with the State Financial Audit Standards (SPKN) and based on applicable regulations. In general, the implementation of remote audits carried out by BPK are:
1. Entry and exit meetings using video conferencing;
2. Physical testing using drone/google map live/video conference;
3. Interview and confirmation using video conferencing or e-mail;
4. Stock taking inventory using video conferencing;
5. Testing of expenditures, and deposits to the state treasury through the e-audit portal;
6. Testing the accuracy of LK numbers using ACL, IDEA, SQL server.

Several regulations that support the implementation of remote audits at BPK include:
1. BPK Decision Number 4/K/I-XIII.2/5/2020 concerning Technical Guidelines for Financial Audits during Emergency Periods
2. Regulation of the Secretary General of BPK No. 22 of 2020 concerning Methods of Auditing State Finances in an Emergency
3. Guide P-001.0/XII.3.3/2020 on Guidelines for Performance Checks in an Emergency
4. Guide P-001.0/XII.3.4/2020 regarding Guidelines for Compliance Checks related to Handling Covid-19 in Emergency Periods
5. Guide P-003.0/XII.3.4/2021 on Remote Inspection Guide

This remote audit strategy can be implemented as one of the audit strategies in responding to digital transformation that provides convenience to access data and/or information needed by auditors of auditors in the digital era. Where the auditor can provide foresight on strategic issues as illustrated in the image below [18]:
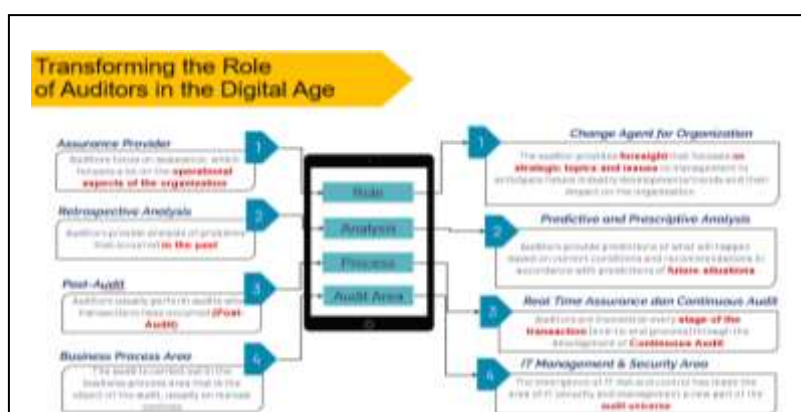
**Figure 3.** Transforming the Role of Auditors in the Digital Age

BPK auditors can take advantage of technology and applications in carrying out audits without visiting the auditee's office so as to increase supervision efficiency because data access can be done online and in real time at any time. This activity has been implemented by BPK since 2020 with application media and digital platforms. The expansion of remote audit supervision coverage can provide efficiency to the audit budget and is expected in 2025 in line with BPK's strategic plan. remote audit can be implemented by both central and representative BPK as a whole. Remote auditing is also expected to be developed to be implemented nationally in support of audits both conducted by the BPK and by the Government Internal Supervisory Apparatus (APIP). For this reason, cooperation and collaboration efforts with all stakeholders in the use of remote audits need to be built.

Development Direction of Remote Audit at BPK

Basically, the basic difference between audit and remote audit is location audit, where previously the audit was conducted at the audit location while remote audit was conducted outside the audit location. The audit itself still includes everything in the audit, regardless of the location of the audit. BPK conducts partial and full remote audits to respond to changes in the entity's operations caused by the pandemic. BPK also learned that the dynamics of the audit team and the auditee must also be taken into account when planning remote audits and requires cooperation and commitment from both parties. The auditee infrastructure also determines how audit evidence will be accessed or obtained.

Many auditees manage infrastructure on premise, on public cloud, and auditees only have local systems so that they cannot be accessed directly by auditors. Meanwhile, to be able to conduct a successful remote audit, auditors and auditees must be technologically and psychologically prepared. For this reason, in the future, BPK will not only apply Artificial intelligence (AI) but is expected to develop with an Augmented Intelligence approach, according to Gartner, namely the design pattern of human-centered partnership models and artificial intelligence (AI) that work together to improve cognitive performance, including learning, decision making, and new experiences [16].

This is certainly felt to be more able to help auditors collect more reliable data and develop smarter algorithms to improve their audit methods and produce high-quality audits. Although audit management is often not directly related to the audit approach, this is an important aspect to consider. Augmented Intelligence makes it possible to have intelligent virtual assistants that will help with repetitive or laborious tasks so that auditors will have more time to focus on audit work that requires human intelligence. Managing audit teams, client relations, and documentation in a virtual engagement is certainly more challenging than an on-site audit.
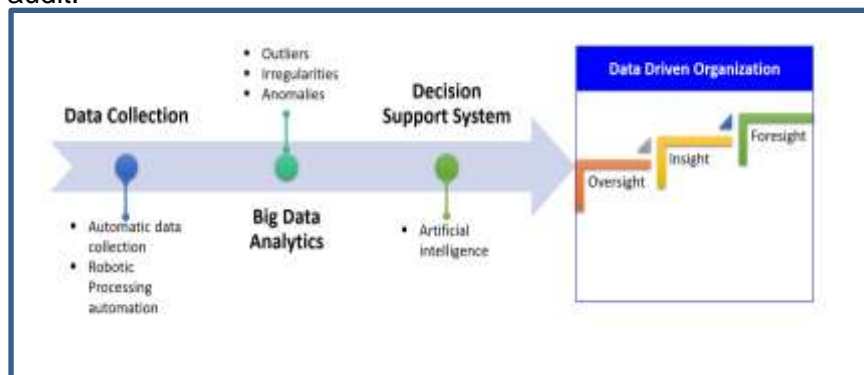
Figure 4. Augmented Intelligence adoption in SAI Indonesia

SWOT analysis

Based on the explanation above, the author tries to formulate what are the strengths, weaknesses which are internal factors and Opportunities and Threats which are external factors in the implementation and strategy of remote auditing at BPK RI in dealing with 5G Society**.**

TABLE 1. SWOT analysis

Strengths	Opportunities
1. Get positive support from the government. 2. Get the attention of every audit agency in the world. 3. Audit innovations that are being developed in various countries. 4. It has many positive impacts, such as in terms of audit time and audit budget.	1. Improvement of quality human resources in the aspect of technology. 2. Improvement of audit strategies in the future. 3. The Covid-19 pandemic is one of the reasons for the remote audit. 4. Transforming the role of auditors.
Weaknesses	**Threats**
1. Facilities and infrastructure are not fully adequate. 2. Collaboration with other institutions that can support remote audit effectiveness does not yet exist.	1. Adaptation and commitment of auditors and auditees. 2. Knowledge of human resources in the field of technology has not been maximized.

From Table 1, it is very clear that the strengths and opportunities outweigh the weaknesses and threats, so that in implementing remote audits and developing remote audits, one must be more confident and confident in the coming years, even though it has become a standard and structured implementation in 2025. later. Furthermore, it is necessary to develop a new strategy to maintain the strengths and opportunities to support the implementation of remote audits as well as strategies to minimize the weaknesses and threats in achieving the aforementioned expectations and will be described comprehensively.

Intense Coordination and Synergy between Ministries and Government Agencies in Remote Audit Implementation

Carrying out a remote audit requires support from other related parties so that the implementation will be effective and efficient and have the same audit quality as conventional audits and even better quality is expected. New strategies to be developed and implemented to achieve these objectives are suggested as follows.

First, there is socialization with all Ministries and Institutions as auditees, so that there is a uniform understanding of the implementation of remote audits. Every ministry and institution that is the object of inspection must understand and prepare everything in the implementation of a remote audit. What needs to be prepared by each Ministry and Institution include understanding technology, readiness of remote audit tools, supporting human resources, data or documents in digital form have been provided properly. Based on this explanation, in an effort to bind the agreements and responsibilities of each Ministry and Institution, it is necessary to make an MoU agreement between the auditor and auditee. With this MoU, it is hoped that the agreement will be strong and based on law, there are rights and obligations that must be carried out by each party.

Second, collaborate with educational institutions as an effort to build a big data analytics system. In its journey to build a big data analytic requires reliable professionals, therefore BPK needs the role of researchers to build this big data analytic system. A well-built and reliable system is expected to be a factor in the realization of a good and quality remote audit. Cooperation with educational institutions should also be made to make an MoU so that it is legal and based on law, so that it can be arranged what are the rights and obligations of each party.

Third, coordinate with the Ministry of Finance regarding budget issues. The implementation of this remote audit must also be supported by a good budget from each party, both auditors and auditees. Developing a remote audit of course requires preparation both in terms of facilities and infrastructure as well as the readiness of the human resources involved. Therefore, it is hoped that the Ministry of Finance will be concerned about special budget posts for the development of remote audits in each Ministry and Institution. Of course this should be discussed further, so that in its application it is in accordance with applicable regulations.

Fourth, coordinate with the Ministry of Communication and Information, regarding the dissemination of information to the public regarding remote audits. The success of this remote audit is not only determined by the auditors and auditees, but the support from the community is also the key in realizing a good and transparent remote audit. With the synergy with the Ministry of Communication and Informatics, this remote audit is socialized to the public through various digital platforms and other media, so that the public will be more familiar with remote auditing and care more and ultimately indirectly supervise the implementation of this remote audit in the future.

Fifth, coordinate with the Ministry of Education, Culture, Research and Technology, regarding the addition of a curriculum on remote auditing, to prepare reliable human resources in the future, in order to develop a better and maximum remote audit. Not only the short and medium term that must be considered in this remote audit development strategy, but also the long term aspect as well.

Sixth, coordinating with the Ministry of Defense and the National Cyber and Crypto Agency, regarding network security. Because all important documents are in digital form, it is possible that some sabotage was carried out by irresponsible parties to these important data.
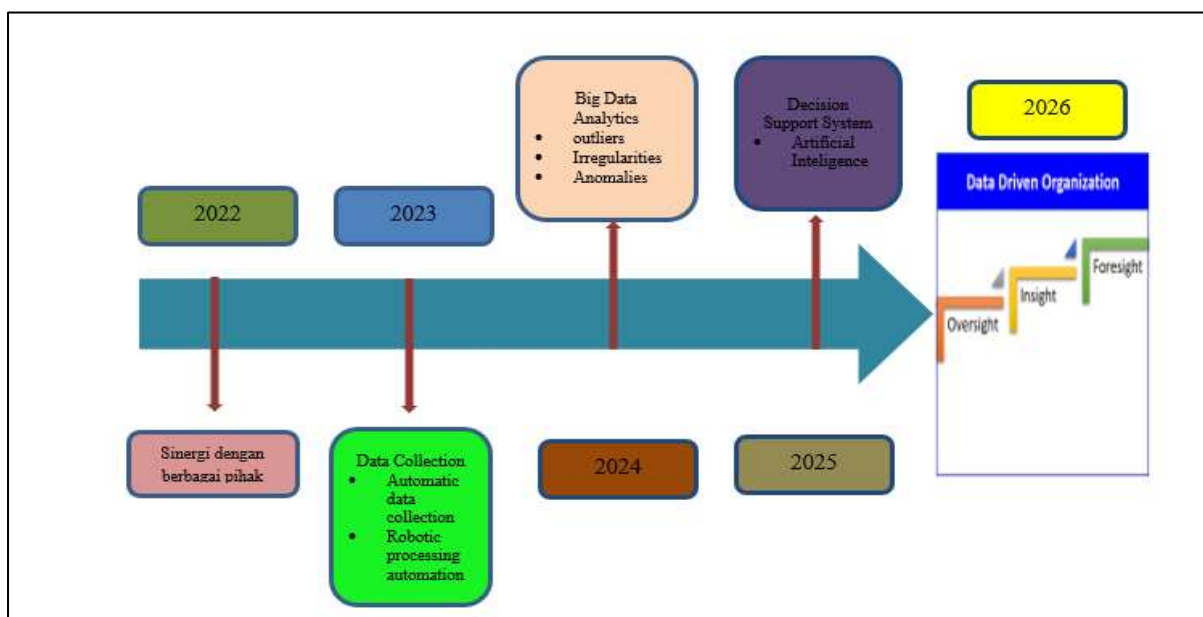
Figure 5. Development of A Big Data Analytics and Artificial Intelligence Development Plan for the next 5 years.

Based on the roadmap, it can be explained that **in 2022** collaboration with several Ministries and Institutions will begin as explained in the previous discussion. Continued **in 2023**, it is planned that remote audit supporting data and documents will be collected in digital form and collected automatically using advanced applications that have been developed. **In 2024**, big data analytics is available that helps remote audit processes, generates analytical data to find deviations, non-compliance with regulations and irregularities in the inspection process (inspection findings) Continued **In 2025** a Decision Support System has been formed using artificial intelligence that has been created and In 2026 the data driven organization has been well formed, which makes BPK have 3 roles at once, namely oversight, insight and foresight.

CONCLUSIONS

The remote audit approach strategy is very effective and efficient to facilitate the implementation of the duties and functions of the BPK audit where the BPK is the only state institution that has the duty and authority to examine the management and responsibilities of state finances based on the 1945 Constitution of the Republic of Indonesia Article 23E so that Information on access to data and/or information related to state financial audits is very much needed by BPK, including access to data in digital form, so that government support is needed, especially Ministries/Agencies through policy networks, whole of government, collaborative governance, and digital governance approaches. This collaboration is attempted to realize the audit universe and big data analytics framework where the ease of data and/or information as well as control of information technology will have an important role in the examination.

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