

## ANALYSIS OF THE EFFECTIVENESS FACTORS OF THE AUDIT QUALITY CONTROL SYSTEM AT THE BPK REPRESENTATIVE OFFICE OF NORTH SUMATERA PROVINCE

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### Abstract

This study analyzes the factors that influence the effectiveness of the audit quality control system at the Audit Board of Indonesia (BPK) Representative Office in North Sumatra Province, where the quality control performance target has not been achieved in the past five years. The purpose of this study is to explain the influence of e-audit, tiered review, workload, and time pressure on the effectiveness of the system. The method used is qualitative with in-depth interviews and document analysis. The results indicate that the effectiveness of quality control is not optimal due to limited e-audit utilization, increasing workload and time pressure, and the implementation of reviews that are not substantive. However, the BPK has made improvements through the formation of a Review Support Team, audit quality checklist, cross-team reviews, and TPHP. This study expands the application of contingency theory in public sector audits and provides recommendations for the BPK to strengthen its technology-based quality system. The limitations of this study are its limited scope to one region and its descriptive nature that cannot be generalized.

**Keywords:** *Audit quality control, e-audit, tiered review, workload & time pressure, contingency theory.*

### INTRODUCTION

Audit quality control has become a crucial issue in public sector governance in various countries over the past few decades. Accountability reforms and financial complexity have prompted audit institutions like the Supreme Audit Agency (BPK) to strengthen quality control and assurance in accordance with INTOSAI standards. (BPK RI, 2022) Strengthening audit quality is positioned as an ongoing agenda and discussed through various internal publications related to audit quality. In audit practice, the need to maintain this quality becomes increasingly challenging when representatives face the complexity of audit objects, the dynamics of digital system use, and the demands of completing reports on schedule. Therefore, the effectiveness of quality control needs to be seen as a result of the interaction between quality policy and operational conditions in the field.

(Sihombing, 2023) mapping that the quality of internal audits in the Indonesian public sector is primarily influenced by competence, independence, and supervision, so that discussions of quality need to go beyond mere administrative output. (Roby Rajafi et al., 2024) emphasizes that the work context and organizational support including workload and time pressure can change the depth of procedures, quality of documentation, and auditor skepticism. At the representative level, (Sitanggang et al., 2025) shows that the quality of the North Sumatra BPK audit is influenced by auditor factors as well as the governance environment, such as information transparency. From the APIP perspective, (Fitri Mahyuni & Deliana Deliana, 2024) it emphasizes the importance of human resource capacity and control processes, while (Ratmono & Darsono, 2022) highlights the internal-external auditor relationship as a moderating factor of effectiveness. Outside the public sector, (Caesaria, 2025) reminding audit *capacity stress* can reduce quality when resources are not commensurate with demands. Therefore, (PCAOB, 2018) The standard emphasizes substantive quality review through EQR as a “second look” and (Australian Government, 2025) objective evaluation prior to reporting. This overall literature suggests the need to assess the interaction of technology, review, and work context within

a single audit quality system. The BPK faces the challenge of ensuring quality does not stop at administrative compliance, especially when assignments are dense and deadlines are tight.(Word Bank, 2021) In its publication, it states that technology increases audit efficiency/effectiveness, but the results depend on institutional capacity. Therefore, e-audit at the BPK must be supported by human resources, infrastructure, and governance to become a tool for proof and an audit trail, not an additional burden.(PCAOB, 2018) It is explained that the Engagement Quality Review (EQR) is a 'second look' before the report is published and (Australian Government, 2025)states that the EQR assesses judgment and conclusions objectively, so that tiered reviews must be substantive despite high time pressure. The findings (Caesaria, 2025)are known that audit capacity stress reduces quality and is in line with findings from(Sitanggang et al., 2025) emphasized that the quality of BPK audits is influenced by auditor and governance factors, so that workload/time pressure increases the risk of quality compromise.

The phenomenon at the BPK Representative Office of North Sumatra shows that the 2021–2024 quality control effectiveness indicator is always below the national target (LAKIP BPK RI), due to an imbalance in workload, time pressure, and suboptimal tiered reviews. The novelty of this research lies in the comprehensive integration of four variables, namely *e-audit*, tiered reviews, *workload*, and *time pressure* through a qualitative case study approach with interviews, observations, and document analysis, which has not been widely studied in the context of the BPK Representative Office in the region. The formulation of the research questions: (1) How e-audit is understood and used at each stage of the audit, and its contribution to evidence traceability, documentation consistency, and process efficiency that support the effectiveness of the quality system; (2) How tiered reviews are implemented (who are the reviewers, when are they conducted, what is assessed) and to what extent are the reviews objective and substantive as a “second look” before the report is issued; (3) How are workloads and time pressures experienced by auditors (especially during peak periods) and their impact on the selection of procedures, documentation quality, and consistency of the implementation of quality pillars; (4) How do the use of e-audit, the implementation of tiered reviews, and the conditions of workload and time pressure interact together and influence the effectiveness of financial audit quality control at the BPK Representative Office for North Sumatra Province.

## **LITERATURE REVIEW**

### **Contingency theory**

(Otley, 2016)“Contingency theory emphasizes that the effectiveness of a control system is determined by the fit between the system design and the organizational context (e.g., technology, structure, and task characteristics).” In this study, the contingency framework is used to read how the use of e-audit (technology factor), tiered review (supervisory structure factor), and workload and time pressure (working condition factor) form a fit/misfit that ultimately affects the effectiveness of the Audit Quality Control System at the BPK Representative Office of North Sumatra.

(Word Bank, 2021)“SAIs globally recognize the benefits of using technology to improve audit quality and impact, and the capacity of technology to help SAIs remain effective and efficient.” Thus, in a contingency perspective, e-auditing is not treated as a tool that automatically improves quality, but as a situational factor whose benefits depend on the organization’s preparedness, competencies, quality processes, and the context of the workload and deadlines faced by auditors.

### **Audit quality theory & quality control (SPMP)**

(BPK RI, 2022)“The BPK Audit Quality Control System is formulated through the Six Pillars of Quality Control which include responsibility for quality, ethics, acceptance of assignments, human resources, implementation of assignments, and monitoring.” This framework is the basis for defining “SPMP effectiveness” as the extent to which these pillars operate consistently in audit practice, not just written down as policy.

(PCAOB, 2018)“engagement quality review is a quality review mechanism that functions as a 'second look' at the audit team's significant considerations before the report is issued.” Conceptually, tiered reviews at the BPK can be aligned with engagement quality reviews in their function, so that the quality of the review (depth, timing, focus on judgment and evidence) is seen as an important determinant that strengthens quality control, especially when auditors face the complexity and pressure of assignments.

(Australian Government, 2025) “ASQM 2 emphasizes that an engagement quality review is an objective evaluation of the team’s significant considerations and the conclusions reached, and requires the review to be completed by the engagement report date.” This principle reinforces the argument that an effective tiered

review should be substantive (assessing judgment, sufficiency of evidence, and conclusions), not simply an administrative examination of documents.

### **SAI literature , e-audit , and digital audit**

(Word Bank, 2021) "Some SAIs are leveraging technological advances to develop new audit methods, while others are hampered by capacity and implementation factors." This literature supports the positioning of e-audit as a contingency factor that can expand testing coverage and strengthen the audit trail , but also has the potential to create new risks if not accompanied by quality governance, training, and infrastructure readiness.

(Aminudin et al., 2025) "Developing a user-driven e-audit system can improve audit process efficiency, strengthen documentation consistency through digital audit trails, and increase user acceptance." These findings are used to reinforce the logic that e-audits that are truly used in audit workflows, not just as a document upload tool, have the potential to support the pillars of assignment implementation and quality monitoring in the SPMP.

(Ceki & Moloi, 2025) "The technology adoption framework in SAI emphasizes organizational capacity, support, and governance as determinants of effective adoption." In the research of the North Sumatra BPK Representative Office, this framework helped shape the focus of interviews to assess whether the use of e-audit in the representative office was supported by adequate competencies, procedures, and quality control, or whether it was still at the stage of limited use.

(Andrianto et al., 2021) "The development of audit methodology at the Audit Board (BPK) requires consistency of methods, documentation, and institutional learning to improve audit quality." This literature is used to link the agenda of strengthening audit methodology with the need for strong quality control, including the integration of e-audit and review quality as part of continuous quality learning.

### **Literature on workload, time pressure, and the role of reviews as a safeguard**

(Sihombing, 2023) "The quality of internal audits in the public sector in Indonesia is largely influenced by compliance factors such as competence, independence, and supervision, while outcome orientation still needs to be strengthened." This finding provides a foundation that the quality control system (including tiered reviews) needs to be understood as a real supervisory practice, not just administrative compliance, especially when auditors face operational pressures.

(Sitanggang et al., 2025) "Audit quality at the BPK of North Sumatra Province is influenced by auditor factors and can also be influenced by the context of public information disclosure." This strengthens the relevance of research at the BPK Representative Office of North Sumatra because it shows that audit quality in the local context does not stand alone, but is influenced by human factors, governance, and external pressures, so that quality control needs to be seen as a system that is adaptive to the context.

(Caesaria, 2025) "Audit quality determinants include audit capacity stress, which can degrade quality when resources are not commensurate with audit demands." While the contexts differ, these findings support the general argument that high workloads are a quality risk that needs to be addressed through quality control, including strengthening tiered reviews and utilizing e-audits for procedural efficiency.

(Ratmono & Darsono, 2022) "The effectiveness of internal audits can be influenced by the quality of internal-external relations and coordination, which in practice impacts the quality of the audit results." In the context of this research, the findings are used to emphasize that the effectiveness of quality control in a representative office is not only a matter of internal procedures, but also the practice of cross-functional coordination, support, and communication that influence audit quality.

(Fitri Mahyuni & Deliana Deliana, 2024) "The audit quality of internal audit institutions is influenced by factors such as competence, independence, and audit processes, which also intersect with quality control mechanisms." This literature reinforces the research focus that quality control is not an abstract variable, but is realized through human resource capacity, practical independence, and review/supervision processes that run effectively amidst workloads and deadlines.

(Williyanto et al., 2025) "Effective internal auditing contributes to the achievement of good governance by strengthening accountability and improving processes in the public sector." With this reference, the effectiveness of SPMP is understood not only as procedural compliance, but also as a mechanism that helps ensure the quality of audit results and encourages improvements in regional financial governance.

(Setyaningrum et al., 2025) "Public sector audits are expected to impact accountability, so the quality of the audit process is a prerequisite for recommendations and findings to be trusted and followed up." The

implication is that when workloads and time pressures are high, substantive tiered reviews and truly functional e-audits can be safeguards to maintain quality so that audits continue to impact accountability.

(Sari & Muslim, 2023)"Effective external and internal audit practices are considered crucial for maintaining public trust and strengthening accountability." In the context of the Supreme Audit Agency (BPK), this statement can be mapped to the function of tiered reviews as an internal quality control mechanism in the financial audit process, namely ensuring the appropriateness of procedures, the sufficiency of evidence, and the accuracy of conclusions before the Audit Result Report is issued. In other words, tiered reviews can be understood as a "bridge" between standards (SPKN/SPMP) and the quality of implementation in the field, thus providing protection (safeguard) against the risk of errors or weaknesses in judgment when operational pressures increase.

(Sinlaeloe et al., 2026)"The implementation of internal audits in OPDs emphasizes the need for procedural compliance and strengthening of audit mechanisms to improve oversight performance." Although the context is OPD, this reference is used to demonstrate that quality control mechanisms and disciplined audit processes are a necessity across government levels, so that the study at the North Sumatra BPK Representative Office can provide broader learning.

study offers novelty by integrating contingency theory multidimensionally through a qualitative approach to analyze the fit between technology (e-audit), human factors (workload and time pressure), and organizational structure (hierarchical review) in the audit quality control system at the Supreme Audit Agency (BPK). This approach fills the gap in previous research that tends to be quantitative and partial, by exploring social dynamics, quality control implementation processes, and interactions between organizational elements to produce contextual recommendations for strengthening audit quality policies in the Indonesian public sector.

## RESEARCH METHODS

study uses a qualitative approach with a descriptive design explicitly combined with a contingency theory framework as the primary analytical lens. As explained (Outley, 2016), contingency theory asserts that no single control system or accounting practice is most effective for all organizations; effectiveness depends on the fit between system characteristics and the situational factors facing the organization. A recent review indicates that contingency theory is a powerful framework for understanding the dynamic relationships between organizational variables, technology, and accounting practices, including how factors such as environmental uncertainty, technology, and culture influence the design of accounting and control systems. In the context of this study, the Financial Audit Quality Control System at the BPK Representative Office of North Sumatra Province is seen as a control system whose effectiveness is highly dependent on its fit with four key contingency factors: the use of e-audits, the implementation of tiered reviews, auditor workload, and audit time pressure. This research was conducted through three main stages, namely (1) the pre-field stage, (2) the data collection stage, and (3) the analysis and interpretation stage of the research results. The details of the stages are described in the following table.

*Table 1* Research Stages

No	Stages	Description
1	Pre-Field	Researchers studied the BPK's quality control policy documents, tiered review guidelines, and e-audit system to understand the organizational structure and audit procedures. A semi-structured interview guide was also prepared based on the research variables.
2	Data collection	Conducted directly at the BPK North Sumatra Representative Office with key informants such as auditors, technical controllers, team leaders, and structural officials, in-depth interviews explored perceptions of the effectiveness of e-audits, tiered reviews, and the impact of workload and time pressure on audit quality.
3	Analysis and Interpretation	Simultaneous process with data collection using an inductive approach: rereading transcripts, initial coding of themes, and grouping into contingency theory categories (technology: <i>e-audit</i> ; human: <i>workload &amp; time pressure</i> ; structural: tiered review). Results were synthesized to explain the relationships between factors in the effectiveness of quality control.

The data sources in this study consist of primary data and secondary data. Primary data was obtained through in-depth interviews with informants directly involved in the audit quality control process at the BPK

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Representative Office of North Sumatra Province. Research informants were selected using *purposive sampling*, with the following main criteria.

1. Have direct experience in implementing state financial audits for at least three years ;
2. Involved in the implementation of e-audit and tiered review ; and
3. Understanding the audit quality control system from both technical and managerial aspects. Therefore, key informants include auditors, technical controllers, audit team leaders, and structural officials in the subauditorate who handle audit quality control.

Meanwhile, secondary data was obtained from various official documents, such as the 2021–2025 BPK Performance Report (LAKIP), the Quality Assurance Report, e-audit implementation guidelines, and the State Financial Audit Standards (SPKN). Secondary data also included the results of the BPK inspectorate's evaluation, which assessed the performance of the audit quality control system and the level of auditor compliance with audit quality policies. The use of these two types of data sources aimed to strengthen the validity of the study through information triangulation between narrative qualitative data and organizational administrative data.

The conceptual framework of this research is based on the determining factors for the effectiveness of inspection quality control and the data sources used in this research are described in the following figure.

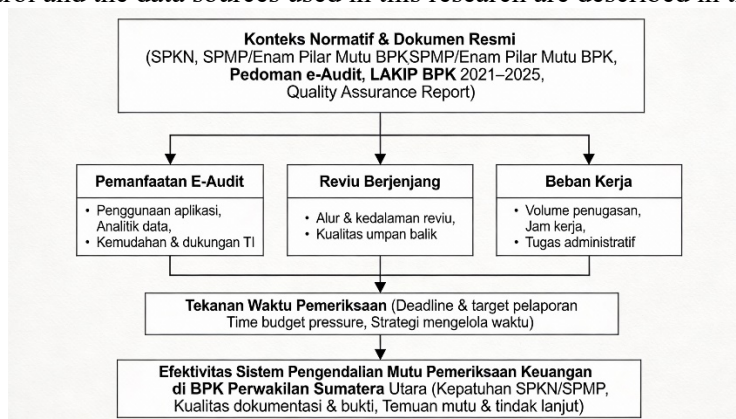


Figure 1 Conceptual Framework of SPMP Effectiveness at BPK

The data collection techniques in this study were conducted through three main methods: (1) in *depth interviews*, (2) document analysis, and (3) limited observation. In-depth interviews were used to explore the views of auditors and technical controllers regarding the effectiveness of e-audit implementation, obstacles in tiered reviews, and the impact of workload and time pressure on audit quality. Interviews were conducted using a semi-structured guide to allow flexibility in exploring new themes that emerged during the conversation. Document analysis was conducted on e-audit utilization data at the BPK Representative Office of North Sumatra Province, including the frequency of e-audit system use, module utilization levels, and reports on e-audit implementation achievements in supporting financial audits. This data was also supported by the results of the BPK Main Inspectorate's audit regarding audit quality assurance and the annual evaluation of the quality control system. Finally, researchers analyzed the performance trends of the BPK's financial audit control system in North Sumatra from 2021 to 2025, taken from LAKIP data and BPK internal audit reports. This trend analysis was used to identify consistency, improvement, or decline in the performance of the audit quality system from year to year. All qualitative data obtained from interviews, documents, and performance trends were then confirmed through source and method triangulation to ensure the reliability of the research results. With this approach, the research is expected to provide a complete picture of the dynamics of the implementation of the audit quality control system and the factors influencing its effectiveness at the BPK Representative Office of North Sumatra Province.

## RESEARCH RESULTS AND DISCUSSION

Based on the analysis, it was found that the effectiveness of audit quality control at the North Sumatra Audit Board (BPK) still faces challenges in three main aspects. First, the utilization of e-audit as a digital tool in audits has not been maximized. Second, the workload and time pressure of audits are increasing in line with the trend of shorter audit completion times. Third, the tiered review system and quality control are not yet optimal due to limited review time, high reviewer workloads, and inconsistent implementation of cross-reviews. Nevertheless, the BPK has implemented several strategic improvement initiatives, including:

1. Formation of an Audit Results Review Team (TPHP) consisting of senior auditors and technical controllers to strengthen the analysis of the substance of audit results ;
2. Formation of a Support Team for Reviewing Audit Results Reporting;
3. Preparation of format/checklist for review of audit report results; and
4. Implementation of cross-review between audit teams .

findings at the BPK Representative Office in North Sumatra Province show that the effectiveness of audit quality control does not depend on a single variable, but rather is determined by the interplay of technology configuration, oversight structure, and working conditions. This framework aligns with (Otley, 2016)the one emphasizing that control system effectiveness is determined by the fit between system design and organizational context. At the same time, the BPK's internal normative framework, through the Six Pillars of Quality Control, emphasizes that quality must be evident in the implementation of assignments and monitoring, so that quality cannot be understood solely as a policy document.

In terms of technology, interviews indicated that e-audit has improved efficiency, particularly in planning and evidence collection. However, its utilization has not been optimal, as many teams still use basic functions (uploading/documentation), and some auditors tend to stick to manual methods. This view aligns with (Word Bank, 2021)those who emphasize that the benefits of IT in SAIs are important, but highly dependent on institutional capacity, so technology does not automatically improve quality without implementation readiness. When compared with those who emphasize “ (Aminudin et al., 2025)*user-driven* ” e-audit to support process traceability ( *audit trails* ) and documentation consistency, it appears that the main constraint is not the system’s existence, but rather the depth of its use and integration into the quality control flow.

Regarding the oversight structure, your research found that tiered reviews have been conducted through several layers (team leader, technical controller, responsible person), but the depth of the reviews is uneven and in some cases shifts to administrative due to time constraints and reviewer workload. At this point, the concept of a “ *second look* ” (PCAOB, 2018)helps clarify the ideal standard of review: a quality review should assess significant considerations before the report is issued, not simply check for formal completeness. The emphasis (Australian Government, 2025)in ASQM 2 on objective evaluation of significant considerations and conclusions, and the need to complete the review before the report date, further emphasizes that time constraints and reviewer capacity can lead to a misfit between review design and actual practice.

Regarding the working conditions dimension, your internal data and interviews illustrate accelerated audit completion times, increased working hours leading up to reporting, and technical controllers overseeing multiple active teams, limiting the space for in-depth and cross-team reviews. This pattern aligns with (Caesaria, 2025)those linking audit capacity stress to the risk of quality decline when resources are not commensurate with work demands. It is also consistent with those (Sihombing, 2023)that place workload and time pressure as contextual factors that can depress public sector audit quality if not mitigated by organizational controls and support. The following table summarizes the research findings, their consistency with the literature, and their implications for the BPK's SPMP.

Table 2. Implications of research results with the suitability of the literature for the BPK SPMP

Finding area	The results of your research	Consistency/contrast with literature	Implications for BPK SPMP
<b>E-audit (technology)</b>	e-audit helps efficiency (especially planning & evidence collection), but is used predominantly for basic functions (uploading/documentation) and some auditors are still comfortable with manual methods; e-audit–quality control integration is not yet complete because quality reviews are still offline, not real-time.	(World Bank, 2021) shows that the use of IT by global SAIs is beneficial but often limited by institutional capacity, resulting in uneven results. (Aminudin et al., 2025) show that user-driven e-audits can integrate audit phases into a digital platform and improve documentation efficiency and consistency through role-based audit trails and dashboards; this contrasts with your current situation, which is still "basic use" and lacks real-time quality control.	If e-audit is not yet integrated with the quality control cycle, its contribution to “monitoring” and “execution of assignments” in the quality pillar tends to be limited (more as an archive).
<b>Workload &amp; time pressure (people/working conditions)</b>	The average audit duration decreased from 58 days (2021) to 52 days (2025), increasing time pressure. One technical controller oversees 3–4 active teams. Consequently, tiered reviews are sometimes administrative, and cross-reviews between teams are difficult to optimize .	Caesaria (2025) found that <i>workload</i> negatively impacts audit quality (in general, capacity pressure reduces accuracy). Rajafi (2024) also included workload and time pressure as factors influencing internal audit quality in the Indonesian public sector internal audit SLR (SLR).	This supports the “job–resource misfit” interpretation: work demands are increasing, but time/reviewer capacity is not yet sufficient, so that the “assignment implementation” and “monitoring” pillars are vulnerable to shifting from substantive to administrative.
<b>Multi-level review (supervisory structure)</b>	A 3-tier review (team leader–technical controller–person in charge) is underway, but the depth is uneven; under pressure, the review tends to be administrative.	(Australian Government, 2025)The U.S. Audit Committee defines an engagement quality review as an objective evaluation of significant considerations and conclusions, and must be completed on or before the report date. (PCAOB, 2019) emphasizes the EQR as a “second look” before the report is issued. Your findings indicate a deviation from an “ideal review” to a “compliance review” when capacity is limited.	In terms of SPMP, this indicates that quality control mechanisms exist, but their effectiveness decreases when the review structure does not have enough time/space to test judgment and the sufficiency of evidence.

Furthermore, the interaction between e-audit, tiered review, time pressure, and workload in this study's findings suggests a more systemic mechanism: when e-audit is not yet used substantively and is not yet

integrated with *real-time quality control*, the resulting efficiency gains do not automatically translate into improved quality because gaps remain in monitoring and supervision. Under the same conditions, the increased workload and time pressure reduce the space for *reviewers* to conduct in-depth reviews, so that tiered reviews tend to shift to administrative roles and do not function optimally as a "*second look*" for significant considerations. In other words, immature technology in terms of use and integration, a burdened review structure, and high time pressure create a misfit of technology, structure, and working conditions as explained in contingency logic. As a result, the effectiveness of quality control weakens in the critical phases leading up to reporting. However, the strengthening steps that have been attempted by the BPK Representative Office of North Sumatra Province, such as the formation of the TPHP, a reporting review support team, and checklists, can be read as an organizational response to restore fit by increasing quality control capacity and redirecting reviews back to substance. Its effectiveness will increase if it is accompanied by enhanced use of e-audit for audit trails, analytics, and process monitoring. This will allow reviews to be conducted in a more timely manner and focus more on *judgment* and conclusions, thereby continuously improving the effectiveness of the audit quality control system.

research recommends several improvement strategies (*policy recommendations*) as follows:

***e-Audit System and Quality Review Module***

Integrate the quality review process into the e-audit system so that every step of the inspection, review, and correction is automatically documented and can be monitored in real-time by technical controllers and TPHP.

***Redistribution of Workload and Adjustment of Examination Time Targets***

Review the number of audits assigned to one technical controller and person in charge to balance it with the available resource capacity, and provide flexibility in review time for audits with high complexity.

***Improving Digital Competence of Auditors and Reviewers***

Conducting regular training on the use of advanced e-audits and digital data analysis for all audit teams and reviewers, so that technological capabilities are aligned with job demands.

***Optimizing the Function of the Audit Result Review Team (TPHP)***

Strengthening the role of TPHP as a strategic control layer that focuses on evaluating the substance of cross-entity audits.

***Implementation of Risk-Based and Collaborative Cross-Review***

Conduct cross-team reviews based on audit risk categories (high, medium, low) and involve direct discussions between auditors to encourage collective learning and improve audit quality consistency.

***Utilization of Performance Data for Periodic Quality System Evaluation***

Conducting a trend analysis of quality control indicator achievements every semester to identify weak areas and take corrective action quickly before the next audit.

## **DISCUSSION OF RESEARCH RESULTS**

The discussion of the results of this study indicates that the effectiveness of the audit quality control system at the BPK Representative Office of North Sumatra Province is highly dependent on the balance between three main factors: the use of audit technology (e-audit), human factors (workload and time pressure), and organizational structural factors (multi-level review and quality control systems). Based on an analysis of in-depth interviews, internal documents, and audit performance data for the 2021–2025 period, it was found that the effectiveness of the audit quality control system is suboptimal. This is due to the suboptimal use of e-audit, increasing workload and time pressure, and the ineffectiveness of the multi-level review mechanism. In the context of contingency theory, these results confirm that the effectiveness of a control system is highly dependent on the fit between technology, people, and organizational structure.

discussion outlines the relationship between the research results and previous findings, which generally support previous research that emphasizes that audit technology and review mechanisms are only effective if there is adequate institutional capacity, organizational support, and work space. (Otley, 2016) states that the effectiveness of a control system is determined by the fit between the system design and the organizational context, so that research findings can be read as a configuration of technology, structure, and working conditions that form the fit/misfit of quality control.

On the technological front, the finding that e-audits contribute to efficiency in planning/evidence collection but are still predominantly used for basic functions and not yet integrated with real-time quality control aligns with (Word Bank, 2021) the emphasis that SAIs recognize the benefits of IT, but the extent of utilization and outcomes depend on institutional capacity. At the same time, these findings demonstrate a gap with the more

“mature” portrayal of e-audits in the literature: (Aminudin et al., 2025)emphasizing user-driven e-audits to support process traceability (audit trail) and documentation consistency, while your study suggests the benefits are still administrative in nature because the quality review process remains offline.

Regarding the tiered review aspect, the finding that the three-tier review continues but its depth is uneven and under certain conditions becomes administrative is in line with quality standards that view reviews as substantive assessments before reporting. (PCAOB, 2018)Positioning EQR as a “second look” before the report is issued, and (Australian Government, 2025)emphasizes the objective evaluation of significant considerations and the requirement to complete the review before the report date. This means that the main difference is not the existence of a review mechanism, but the review's ability to function substantively in the form of evidence , judgment , and conclusions when work pressures increase.

Regarding workload and time pressure, the findings of accelerated audit duration, increased working hours leading up to reporting, and the ratio of technical controllers overseeing several active teams are consistent with the literature linking capacity stress to quality decline. [1] (Caesaria, 2025)places audit capacity stress as a determinant that can reduce audit quality when resources are not commensurate with demands. Additional support comes from the Indonesian public sector audit SLR: (Roby Rajafi et al., 2024)it includes time pressure and workload as factors that negatively impact internal audit quality if not mitigated by organizational controls and support.

The different/contributory side of this research is its emphasis on the “process mechanism” at the representative level , where e-audit has not been integrated with real quality control . Time constraints, coupled with increased (Sari & Muslim, 2023)workloads and time pressures, make it easier for tiered reviews to shift into administrative roles, weakening the effectiveness of quality control (misfit). These findings also strengthen the argument that public sector accountability and transparency are supported by a combination of effective audits and digital transformation . This means that digitalization without substantive quality control risks producing efficiency improvements that are not directly proportional to quality improvements and accountability impacts.

## **RESEARCH CONCLUSION**

This study concludes that the effectiveness of the audit quality control system at the North Sumatra Provincial Representative Office of the Supreme Audit Agency (BPK) is significantly influenced by three main factors: the use of e-audit technology, workload and time pressure, and the effectiveness of the tiered review structure. The analysis shows that e-audit utilization is not optimal due to limited training and system integration; increasing time pressure shortens the review phase; and the quality control structure remains limited due to the high workload of reviewers. However, the BPK has demonstrated improvements by establishing a The Audit Results Review Team (TPHP) , the LHP Review Support Team, compile audit quality checklists, and conduct cross-team reviews. Based on contingency theory, effective quality control can only be achieved if there is alignment between technology, human resources, and organizational structure.

Theoretically, this study extends the application of contingency theory in the context of state audit institutions, by demonstrating that the effectiveness of quality control systems is not universal, but rather depends on the alignment between organizational elements. Practically, this study provides a real contribution to the BPK in improving the effectiveness of audit quality systems through the integration of e-audit with the *Quality Review module* , redistribution of reviewer workload, and strengthening the role of TPHP as a layer of audit result substance control. The results of this study can also be used as a reference for other audit institutions in developing audit oversight systems that are adaptive to digital transformation and the complexity of public performance.

This study is limited by its scope to a single BPK representative office and the use of descriptive qualitative methods, so the results cannot be generalized nationally. The data also focuses on the perspective of internal auditors without involving external parties such as audit entities or the BPK Main Inspectorate. For future research, it is recommended to use a mixed *-method approach* to quantitatively measure the relationship between variables and expand the research location to several other BPK representatives. Future studies also need to develop a digital data-based or artificial intelligence (AI audit) quality control evaluation model to strengthen the effectiveness of the audit quality system in the era of BPK's digital transformation.

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