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The Role of Social Problem of Auditee as a Predictor of Compliance and the Follow-Up on Auditor Findings

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ABSTRACT*:* This study aims to examine the structural model investigating the effects of functional training intensity and rule compliance on the follow-up actions regarding auditor findings, with the auditee's social problems serving as an intervening variable. The research was conducted at the Regional Apparatus Organizations in Serang City, Indonesia, involving 215 respondents from the planning and finance divisions of these organizations.The analysis employed Structural Equation Modeling using Partial Least Squares (SEM-PLS) with proportional random sampling. Data were collected through observation and documentation, using a questionnaire that had been validated and tested for reliability. Hypotheses were tested using F-tests and t-tests. The findings reveal that functional training intensity, rule compliance, and the social problems of the auditee significantly influence the follow-up on auditor findings within the Regional Apparatus Organizations in Serang City. Continuous functional training appears to enhance rule compliance and improve the management of auditee social problems, which in turn contributes to more effective follow-up on auditor findings.

KEY-WORDS: Functional Training, Compliance, Rules, Social Problem, Auditee Findings

1 INTRODUCTION

Audit activities consist of planning, implementation, reporting, follow-up, and evaluation stages. Follow-up is the process of determining the adequacy, effectiveness, and timeliness of corrective actions taken by the auditee in response to recommendations from audit findings. One indication of audit success is reflected in the accelerated completion of follow-up on audit findings by the auditee's leadership [1].

Based on the phenomenon of follow-up delays by auditees in all Serang City Government Regional Apparatus Organizations, and referencing various previous studies, this research repositions certain variables. The follow-up targets of supervision findings have not been fully achieved; for example, in 2019 the target of 90% was met by only 76.7%. Similarly, the results of supervision findings in 2020 and 2021 were below the target (Inspectorate of Serang City [2]). The audit findings also revealed a lack of functioning of the Government Internal Supervisory Unit of Serang City for 2019–2021 in supervising and assisting auditees before external audits. Of 50 auditees interviewed in a pre-research stage, only 11 (22%) stated that the internal supervisory unit in their work environment was functioning properly, whereas 78% reported sub-optimal performance. The quality of internal and external supervision in development implementation was documented in the Inspectorate Performance Report of Serang City for 2019–2021.

In the perspective of several previous studies, follow-up on an auditee was also influenced by the communication model [3]; role ambiguity, self-development of human resource competence, and compliance with rules [4]. Compliance with rules is one factor influencing the follow-up on audit findings. This is emphasized by a study by [5] among government agencies in Jordan, which revealed that compliance with auditee rules had a positive and significant effect on the follow-up of audit findings [6]). Furthermore, according to [7], other factors that can influence the follow-up on audit findings include auditee competence, auditee managerial abilities, auditee social problems, and auditee indiscipline [8, 9].

Another justification for the importance of this study is the difference of opinion regarding follow-up on audit findings. For example, studies by [3] and [4] found that training intensity had a positive and significant effect on personal social relations within an organization. Furthermore, Almerich et al. [10], in their study, revealed that the intensity of IT-related training had a significant positive effect on interpersonal relationships. However, a different result was found by [11], who reported that education and training in certain cultures had no significant effect on social relations between individuals. Likewise, [12] stated that training intensity had no positive or significant effect on the auditee's social problems in responding through follow-up on audit findings, which is in line with prior findings [13, 14].

The novelty of this research is the inclusion of the auditee's social problems as an intervening variable mediating the effect of functional training intensity and rule compliance on the follow-up of auditor findings.

2. LITERATURE REVIEW

2.1. The Effect of Training Intensity on Social Auditees

Intensity of functional training refers to whether auditees have received training from relevant institutions directly related to their tasks and duties, covering soft and hard skills that can improve their performance [15]. Abernathy et al. [16] argue that training aligned with an auditee's duties and functions provides meaningful benefits for their compliance in improving performance, which in turn improves financial report quality. A study by [17] revealed that when auditees have never been trained, more mistakes and deviations from standards occur [18]; [19]).

Auditees who frequently participate in various financial statement preparation trainings experience fewer social problems [20]). Conversely, when training intensity is very low or nonexistent, the social problems faced by the auditee increase [21]). Insufficient skills result in numerous social problems for auditees. Therefore, functional training directly related to financial report preparation should be implemented in a well-programmed manner.

H1. There is an influence of training intensity on social auditee.

2.2. The Effect of Compliance with Rules on the Social Auditee

Auditees who have social problems will certainly work under pressure, feel uncomfortable, and find it difficult to innovate. They may also struggle to develop themselves or improvise. Unsupportive superiors will exacerbate social problems [22]). However, when superiors can fully "back up" their subordinates, the auditee's social problems may be reduced. Therefore, good cooperation between superiors, auditees, and the entire team at work is needed [23]).

High adherence to rules will lead to fewer auditee social problems. However, if the auditee has poor habits in complying with financial regulations, their social problems will increase [24]). Thus, to reduce an auditee's social problems, organizational leaders should consistently encourage auditees to obey the rules. All financial regulations should be studied, understood, and properly implemented so that there are no violations of financial regulations [25]).

H2. There is an influence of obedience to the rules on the social auditee.

2.3. The Influence of Training Intensity on Follow-Up Findings

It is important to conduct training for auditees on a regular, gradual, and continuous basis so that auditee competence can continually develop and they can keep abreast of developments in applicable standards [26]). An auditee's ability to constantly update themselves on various regulations and standards will minimize mistakes in financial management, ultimately reducing audit findings and making it easier for auditees to follow up on audit findings [20]). Furthermore, according to [21], adequate training intensity can prevent misunderstandings of regulations. The competence to prepare and present reports on the realization of state finances in accordance with standards will make it easier for auditees to follow up on audit findings presented by the auditor ([27], [14]).

Follow-up is usually applied to various inputs, criticisms, suggestions, and recommendations in a constructive manner to an organization's activities or program implementation. In this regard, the auditee is expected to improve sub-optimal financial audit findings in financial reports based on applicable rules, which may have implications for financial effectiveness and transparency [1]). [29] argues that non-compliance with standards and regulations will be reported as audit findings by auditors. In a similar study, [30] provided evidence that when auditees were not careful in spending and reporting, the number of audit findings increased and the severity of findings worsened [31]).

Auditees who frequently undergo functional training will find it easier and faster to address auditors' findings. Conversely, if the auditee has never participated in functional training, there will be delays in addressing audit findings. Therefore, organizational leaders should routinely send auditees to participate in various programmed and targeted trainings for preparing financial reports [32].

H3. There is an influence of training intensity on follow-up of findings.

2.4. The influence of compliance with the rules on the Follow-Up of Auditor Findings

Compliance with the rules is the auditee's willingness to fulfill all applicable binding rules related to their duties and functions, both in implementation and financial reporting [33]. Compliance with rules must be the primary approach to improvement in all aspects. Non-compliance prevents achievement of specified targets. The vision, mission, and goals of an organization will not be achieved if auditees do not comply with applicable rules [34]. Non-compliance tends to harm the state, and a single poor component can render overall financial statements poor, even if the majority of the report is sound [35]; [36].

High compliance with regulations results in faster follow-up of auditor findings. In other words, when rule compliance is high, an auditee's performance in following up on auditor findings will improve [37]. Conversely, low compliance leads to a low rate of completing follow-ups on auditor findings. Therefore, to improve the quality and speed of follow-up on auditor findings, auditees must increase their compliance with applicable financial regulations [38]; [19].

H4. There is an influence of compliance with the rules on the follow-up of auditor findings.

2.5. The influence of social auditees on the follow-up of auditor findings

The lighter the auditee's social problems, the faster the auditor's findings can be followed up, because the burden on the auditee is lower [39]. However, when the level of social problems faced by the auditee increases, the speed and performance of the auditee in following up on auditor findings decreases [17]. Therefore, to increase the speed and performance in following up auditor findings, the aspect that needs to be reduced is the auditee's social problems [21].

H5. There is an influence of the auditee's social problems on the follow-up of auditor findings.

Based on the theoretical review of these concepts, the empirical model applied in this study is illustrated in Figure 1 below:Based on the theoretical review of the concepts that has been described, the empirical model applied in this study is described in Figure 1 below:

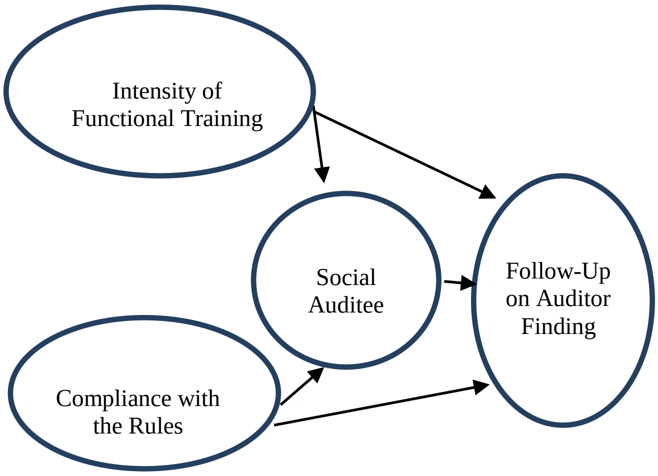

Figure 1. Empirical Model

3. METHODS

This study applied a quantitative, correlational approach that examined relationships between exogenous variables (intensity of functional training and compliance with the rules) and an endogenous variable (follow-up on audit findings), either directly or through an intervening variable (social problem of the auditee).

The population in this study includes all auditees in the Regional Apparatus Organizations (OPD) of Serang City who had been audited, totaling 423 people. A proportional random sampling technique was applied, determining sample size based on the population size of each organization. A sample of 215 respondents was obtained [40].

Table 1. Population and Samples

Item	Name of Organization	Population	Sample
1	Department of Public Works and Spatial Planning	32	15**
2	Department of Education and Culture	32	15
3	Department of Health	31	15
4	Department of Agriculture	31	15
5	Department of Cooperatives, SMEs and Industry and Trade	30	14
6	Department of Communication and Informatics	29	14
7	Department of Population and Civil Registration	28	13
8	Inspectorate	27	13
9	Department of Tourism, Youth and Sports	26	12
10	Women's Empowerment and Child Protection Agency (DPPPA) and Family Planning	24	11
11	Department of Manpower and Transmigration	22	11
12	Department of Communication and Informatics	21	10
13	One-Stop Integrated Services of Investment and Licensing Service Agency (DPMP)	20	10
14	Staffing and Human Resource Development Agency (BKPSDM)	19	9
15	Department of Planning and Development	18	9

16	Department of Social Services	17	8
17	Department of Public Housing and Residential Areas	16	8
	Total	423	215

*) Source: Inspectorate of Serang City, 2024
**) (32/423)*215 = 15, further sections were calculated by the same formula.

Inferential analysis was carried out using a variance-based structural equation modeling technique (Partial Least Squares, or PLS-SEM). PLS-SEM was chosen as it is suitable for testing the predictive effects of relationships between variables in a model. In addition, PLS does not require normally distributed data, imposes fewer assumptions, and can be applied to research models with a weaker theoretical basis [41]. The variables in this study consist of latent (unobserved) variables and manifest (observed/indicator) variables.

4. RESULTS

4.1. Descriptive

Based on the table regarding characteristics of respondents by gender, it can be seen that there were 124 male respondents (57.67%) and 91 female respondents (42.33%).
Regarding characteristics of respondents by age, the majority of respondents aged 41-50 years, as many as 79 respondents (36.74%), followed by respondents aged 30-40 years as many as 71 respondents (33.02%), then those aged over 50 years as many as 37 respondents (17.21%) and lastly those aged <30 years as many as 28 respondents (13.02%).

Furthermore, regarding characteristics of the respondents by the level of education, 95 respondents had bachelor degree (44.19%), 48 respondents had D3 degree (22.33%), 40 respondents had Master’s degree (18.60%), 27 respondents had SHS education (12.56%) and only 5 respondents who had Doctoral degree (2.33%).
Furthermore, regarding characteristics of the respondents by years of service, most of respondents had been working as Government Employee in the range of 11-20 years as many as 86 respondents (40.00%), followed by those who had been working for more than 20 years as many as 50 respondents (23.26%), those who had been working in the range of 5-10 years as many as 48 respondents (14.22%) and finally 31 respondents who had been working for <5 years (14.22%).

4.2.Model Tests

Figure 2 below presents the output of the final model test regarding the correlation between all variables. Based on the output data, it can be seen that the all manifest variable under study had a Loading Factor value of >0.6. Thus, based on the rule of thumb, it can be concluded that overall the manifest variables applied in this study were reliable and could be involved in further analysis.

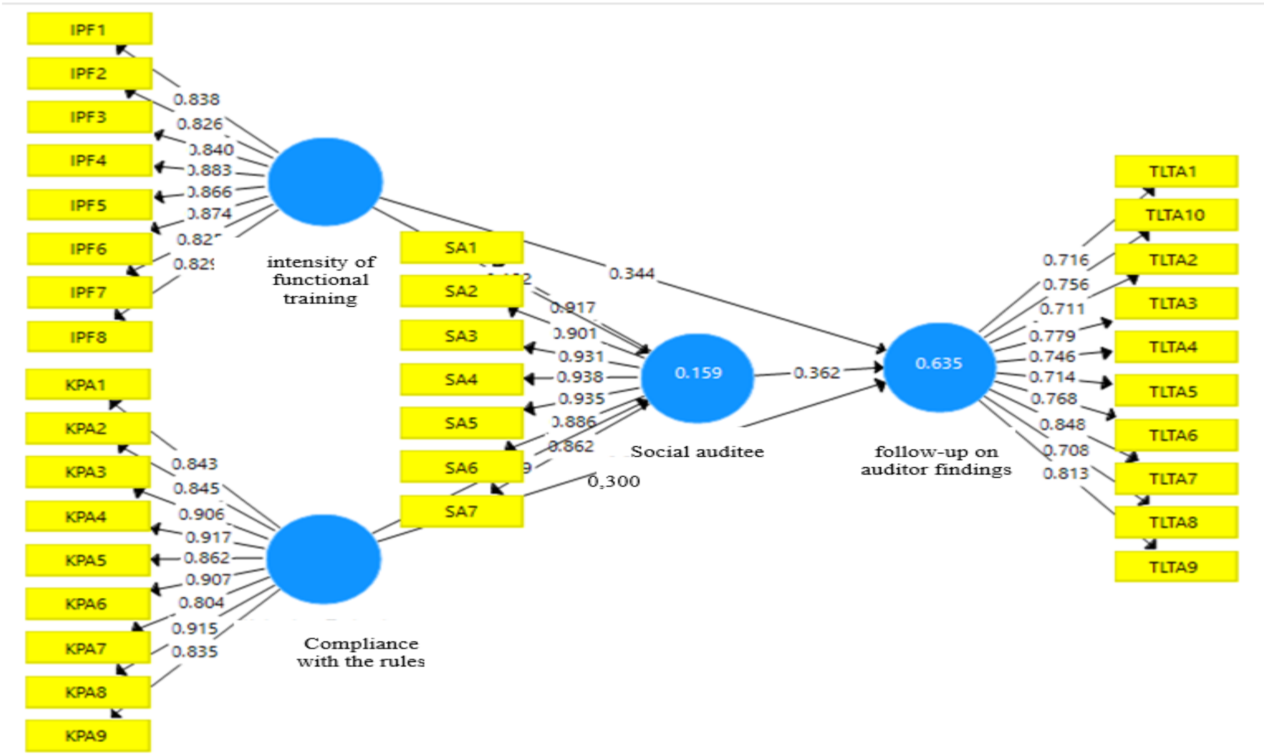

Figure 2. Outer Model

Discriminant validity was assessed by comparing the roots of the Average Variance Extracted $(\sqrt{AVE})$ for each construct with the correlation between the construct and the other constructs in the model. The model is considered to have sufficient discriminant validity if the AVE root for each construct is higher than the correlation between the construct and the other constructs (Ghozali, 2014) The following table presents data related to AVE values, AVE roots and correlations between variables:

Table 2. Average Variance Extracted Values

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Intensity of Functional Training	0.944	0.945	0.953	0.719
Compliance with the Rules	0.960	0.963	0.966	0.759
Social Problem of Auditee	0.966	0.969	0.971	0.829
Follow-up on Auditor Findings	0.917	0.920	0.931	0.573

Source: Data Processing by SmartPLS (2022)

Based on table 2 above, it can be concluded that further test to assess the validity of the construct based on the AVE value could be performed. A good model is determined if the AVE value of each construct is higher than 0.5 (Ghozali, 2014: 65). The output of AVE values showed that all constructions had a, AVE value of >0.5.

Table 3. Inner Model

Hypothesis		Coefficient	*CR*	*P Value*	Conc.
H_1	Effect of functional training on social auditee	0.192	2.178	0.000	Sig.
H_2	Effect of obedience to social rules on the auditee	0.249	2.976	0.000	Sig.
H_3	The effect of the intensity of functional training on the follow-up of the auditor's findings	0.344	4.696	0.000	Sig.
H_4	Effect of compliance with the rules on the follow-up of the auditor's findings	0.300	3.920	0.000	Sig.
H_5	Effect of social auditee on the follow-up of the auditor's findings	0.362	6.144	0.000	Sig

Source: Data analysis results, 2024

Based on the results of table 3 it is known that the first to fifth hypotheses are all significant and the alternative hypotheses are accepted.

5. DISCUSSION

5.1. Effect of Intensity of Functional Training on Social Auditee

The coefficient value of the effect of Intensity of Functional Training on Social Problem of Auditee was 0.192, which indicated that The coefficient for the effect of Functional Training Intensity on the Auditee’s Social Problems was 0.192, indicating a positive effect. Meanwhile, the t-statistic was 2.178, which exceeds the critical value (1.96). Thus, H_1 is accepted, meaning that greater training intensity has a positive effect on reducing the auditee’s social problems. On the other hand, when auditees train infrequently or not at all, the quantity and severity of social problems they experience will increase.

A lower skill level may contribute to the various social problems that auditees must deal with [42]. Therefore, functional training related to financial report preparation should be carried out according to a well-planned schedule [42].

5.2. The influence of obedience to the rules on the social auditee

The coefficient for the effect of Compliance with the Rules on the Auditee’s Social Problems was 0.249, indicating a positive effect. The t-statistic was 2.976, above the threshold of 1.96. Thus, H_2 is accepted, meaning that compliance with rules has a positive effect on the auditee's social problems.

This finding confirms that high regulatory compliance corresponds to fewer social issues for the auditee [42]. Conversely, the auditee's social problems are likely to worsen if they have poor compliance with financial regulations. Therefore, the head of the organization should always urge auditees to comply with regulations to reduce the severity of social problems [45]. It is critical that existing financial regulations be thoroughly understood and properly implemented (PMK) [42].

5.3. Effect of functional training intensity on the follow-up of auditor findings

The analysis shows a direct influence of functional training intensity on the follow-up of auditor findings in Serang City's regional apparatus organizations.

Employees who frequently receive functional training on proper financial reporting provide faster and more accurate follow-up to auditor findings [46][21]. Financial education and training need to be intensified so that all finance department employees can prepare accountable financial reports and are able to quickly correct issues raised by auditors [47][48].

5.4. The influence of compliance with the rules on the follow-up of the auditor's findings

The analysis shows a direct influence of compliance with the rules on the follow-up of auditor findings in the regional apparatus organizations of Serang City.

The stricter the compliance with applicable regulations in the finance department, the faster and more appropriately the staff can follow up on auditor findings [49][50][51]. In other words, if employees consistently adhere to all rules in spending the government budget, auditor findings can be addressed properly and quickly [33][43].

5.5. The influence of social auditees on the follow-up of auditor findings

The analysis shows a direct influence of the auditee's social problems on the follow-up of auditor findings in Serang City's regional apparatus organizations. In other words, various social problems faced by the auditee—starting from fund disbursement and usage, to financial reporting and refunding of excess funds related to superiors' policies and demands on implementers—can affect the speed and accuracy of following up on auditor findings [7][29][30].

6. CONCLUSIONS

The result of this study proved that the Intensity of Functional Training had a positive effect on Social Problem of Auditee. Thus, the higher the Intensity of Functional Training in an organization, the better the management of Social Problem of Auditee.

Compliance with the rules has a positive effect on the handling of Social Problem of Auditee . The results of this study prove that Compliance with Rules has a positive effect on the handling of Social Problem of Auditee. This means that the higher the supervision of Compliance with the Rules, the better the management of Social Problem of Auditee.

The auditee has the highest chance of succeeding in carrying out his or her responsibilities and functions if he or she meets the requirements. If the audited people do not comply with existing regulations, they will experience significant social problem and may even violate existing laws.

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