
AUDIT ELECTRONIC (e-AUDIT) TO THE FINANCIAL STATEMENTS

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Abstract

The main aspect to support the creation of good governance is audit (audit) conducted by parties who have independence and have professional competence to check. The implementation of computer-assisted audit has its own impact in the audit procedure because it changes the design of the information system and its internal control structure such as audit trail although it does not in any way alter the general audit concepts and objectives. Implementation of the e_audit system is taken because the Audit Board of the Republic of Indonesia is aware that there is a large gap between the number of inspection entities, audit objects, and stakeholder expectations with resources owned by BPK RI. The development of e-Audit is believed to reduce the gap. The purpose of this study as follows: (1) To analyze the effectiveness of e_audit implementation of financial statements; (2) To analyze the efficiency of the implementation of e_audit to the financial statements in the use of inspection budget.

Key words: e-audit, audit, budget, effectiveness, efficiency.

INTRODUCTION

Audit and E_Audit

Broadly speaking, the definition of e-audit is not different from the general audit definition. According to [5] Audit is Collecting and evaluating evidence on information to determine and report the degree of conformity of such information against established criteria. The definition of audit as expressed by Arens, the definition of e-audit is not different only the process of gathering evidence, as well as evaluation of evidence is done with the help of computers. Evidence gathered for evaluation is also no longer a hard copy but a computer data file.

The audit of Local Government Financial Statements (Its called LKPD) is part of public sector audit. Public sector audits differ from audits in the business or private sector [6]. Public sector audits are conducted on non-profit governmental organizations, such as local government (BUMN), state-owned enterprises (BUMN), regional-owned enterprises (BUMN), and other institutions related to the management of state assets.

The main aspect to support the creation of good governance is audit done by party having independence and have professional competence to check. Public sector audit [3] is

divided into three types, namely (a) Financial Audit; (b) Audit Performance, and (c) Audit Investigative (Special Audit).

Information technology is a generic term for any technology that helps humans create, transform, store, communicate and / or disseminate information [10].

Computer-based information technology has considerable influence in modern society. Both in the private sector and in government, this information technology helps support daily work. The emergence of integrated web-based business has radically changed not only the way businesses carry out their day-to-day operations, but also the nature of the work done, the nature of business relationships, and how a company's own structure [7]. The more advanced the information technology, the more its influence on the field of accounting. Advances in information technology affect the development of Accounting Information System (SIA) in terms of data processing, internal control, and increasing the number and quality of information in financial reporting.

The implementation of computer-assisted audit has its own impact in the audit procedure because it alters the information system design and internal control structure such as audit trail although it does not in fact alter the general audit concepts and objectives [9].

The Supreme Audit Agency (Its called BPK) of the Republic of Indonesia Representative of East Kalimantan

The Supreme Audit Agency (BPK) has the duty to examine the management and responsibility of state finances in accordance with Article 23 E, F and 23 G of the 1945 Constitution and Law No.15 Year 2004 and Law no. 15 Year 2006, Examination of Local Government Financial Report (its called LKPD) is a type of financial audit conducted by BPK with the aim of giving an opinion statement about the fairness of the information presented in the LKPD [4]

BPK reserves the right to determine the object of the examination, to plan and carry out the examination, to determine the time and method of examination and to prepare and present the inspection report. The authority of BPK should be optimized so that the BPK audit process will get better. The optimization of BPK's authority in order to improve the quality of state financial management and responsibility is realized through an innovation utilizing the progress of information technology namely is "BPK Sinergi". Information technology that supports "BPK Sinergi" is implemented in an information system called e-Audit.

E-Audit is expected to establish a state financial management data center in BPK. Such data centers can be utilized for inspection activities, which results in increased efforts to reduce systematic corruption. Optimizing state and local revenue, as well as improving the efficiency and effectiveness of state and regional expenditures.

The Supreme Audit Agency (BPK) of the Republic of Indonesia Representative of East Kalimantan is one of the representatives who have entered into an agreement with the Regional Government of East Kalimantan, the Regional Government Bank (BPD) of East Kalimantan in terms of access to financial transaction data, It aims to establish a synergistic system between BPK RI Representatives of East Kalimantan, Local Government and BPD East Kalimantan so that all financial management transactions can be accessed for audit information needs.

Information technology used in BPK RI East Kalimantan Representative is expected to be used as a support, must be used as an enabler in supporting performance examination BPK RI East Kalimantan Representative. Therefore, BPK RI East Kalimantan Representative can change its paradigm, authority and responsibility in a focused and measurable way, through technological progress and electronic-based audit to support audit of financial report in BPK RI East Kalimantan Representative as Independent and Independent State Institution.

Decision of Secretary General of Supreme Audit Board Number 245/K/X-XIII.2/5/2012 on Grand Design e-Audit [2] defines e-Audit as a system that establishes synergy between BPK internal information system (e -BPK) with an information system owned by an auditing entity (e-Auditee) through an online data communication between e-BPK and e-Auditee and establishing the State Financial Management and Accountability Center at BPK. E-Audit built by BPK is the manifestation of BPK Synergy which has the following elements: 1) Systems that form the synergy between e-BPK and e- Auditee; 2) Online data communication between e-BPK and e-Auditee; and 3) The data center of state financial management and responsibility is not much different, just the process of gathering evidence, and evaluasi proof is done with the help of computer. Evidence gathered for evaluation is also no longer a hard copy but a computer data file.

Decision of Secretary General of Supreme Audit Board Number 245/K/X-XIII.2/5/2012 on Grand Design of e-Audit (2012:17) The e-audit system has several main components, namely: 1) Components of Presentation of Information and Correspondence; 2) Data Center; 3) Consolidator Agent and Master Consolidator Agent; 4) Document Management

The implementation initiative of the e_audit system is pursued because BPK RI is aware that there is a large gap between the number of inspection entities, audit objects, and stakeholder expectations with the resources owned by BPK RI. The development of e-

Audit is believed to reduce the gap. In accordance with the above background, then the purpose of this study as follows: 1) To analyze the effectiveness of e_audit implementation of the financial statements; 2) To analyze the efficiency of the implementation of e_audit to the financial statements in the use of inspection budget.

MATERIALS AND METHODS

This research was conducted at the Supreme Audit Agency (its called BPK) of the Republic of Indonesia - Representative of East Kalimantan Province addressed on Jalan M.Yamin No 19 Samarinda and research orientation on the implementation of e-Audit conducted by BPK RI Representative of East Kalimantan Province.

Details of this research data as follows:

- 1) Grand Design e-Audit BPK RI [2];
- 2) Joint decision between BPK RI Representative of East Kalimantan Province with Head of Region;
- 3) Technical guidance on the development and management of data access information systems for entities;
- 4) E-Audit Piloting Guide 2012;
- 5) Realization Budget Audit Report;
- 6) Follow up of Inspection Result in the number of findings and number of recommendation of result of examination.

This study uses the following analysis tools:

- 1) Government Regulation Number 249/PMK.02/2011 on performance measurement and evaluation to measure the efficiency of budget usage;
- 2) Value for Money Concept Approach to measure the effectiveness of e-audit implementation.

This research is done by using tabulation, graph between effectiveness of financial statement inspection manually with financial examination done electronically.

1) Assessing the effectiveness of e-Audit can use the value for money concept approach, [8]. With this conceptual approach, an e-audit effectiveness assessment can be classified into the categories of effectiveness as presented in Table 1.

2) Assess the efficiency of budget using Government Regulation No. 249/PMK.02/

2011, on the measurement and performance evaluation.

Table 1. Category of Effectiveness [8]

≥ 100	Effective
90 s.d 100	Quite Effective
< 75 s.d. 89	Less Effective
< 75	Not Effective

Table 2. Efficiency Category [1]

> 90 s.d 100%	Highly Efficient
>80 s.d 90%	Efficient
>60 s.d 80%	Self Efficient
>50 s.d. 60%	Less Efficient
<s.d. 50%	Inefficient

RESULTS AND DISCUSSIONS

This study uses data to assess the effectiveness of the examination, as follows: data (1) number of audit findings and (2) number of recommendation of examination result before and after e-audit.

The data used to assess the efficiency is (3) audit budget realization before and after e-Audit, (4) realization of the volume of Report of the result of examination (Its called LHP) before and after e-audit, (5) realization of budget ceiling for financial report before and after e -Audit and LHP volume targets before and after e-Audit.

1. Assess the effectiveness of e-Audit by using the Value For Money Concept

The analysis used to assess the effectiveness of e-Audit uses a formula comparing outcomes with output [8] where outcome is the number of recommendation of inspection results and the output is the number of examination findings and can be explained in the formula below.

Table 3 explains the percentage comparison of audit effectiveness before e-audit and after e-audit and average percentage comparison, from the table it can be seen that the percentage is still above 100%.

But, there are four regions that decreased the percentage of effectiveness of examination compared with audit manual that is area East Kalimantan Province which decreased by

138.05%, Kutai Kartanegara decreased by 30.05%, Bontang decreased by 22.53%, Paser decreased by 2.30%.

Table 3. Comparison of Percentage of Audit Effectiveness before e-Audit and after e-Audit.

Entities	Average Audit Effectiveness before e_Audit (%)	Categories	Average Audit Effectiveness after_Audit (%)	Categories	Increase/Decrease	Information
Kalimantan Timur	261.73	Effective	123.68	Effective	-138.05	Decrease
Samarinda	215.00	Effective	253.03	Effective	38.03	Increase
Kutai Kartanegara	318.15	Effective	288.10	Effective	-30.05	Decrease
Balikpapan	175.69	Effective	250.98	Effective	75.29	Increase
Bontang	253.78	Effective	231.25	Effective	-22.53	Decrease
Paser	264.17	Effective	261.87	Effective	-2.30	Decrease
Penajam Paser Utara	246.50	Effective	358.48	Effective	111.98	Increase
Kutai Timur	171.93	Effective	171.93	Effective	0,00	permanent
Kutai Barat	207.12	Effective	269.38	Effective	62.26	Increase
Berau	214.24	Effective	263.69	Effective	49.45	Increase
Total rata-rata	232.83	Effective	247.24	Effective	14.41	Increase

Source: Research Results

Although as many as four regions experienced a decrease in the percentage of effectiveness of inspection, there were five areas which experienced a significant increase. It is about Samarinda City which increased by 38.03%, Balikpapan increased by 75.29%, North Penajam Paser increased by 111.98%, West Kutai increased by 62.26%, Berau district increased by 49.45%.

The increase of the fifth percentage of this area resulted in the average the percentage of effectiveness of examination using e-audit for budget year 2012 and 2013 is 247.24%, while for the audit manual for auditing year 2010 and 2011 the average percentage effectiveness of inspection amounted to 232.83%, increased percentage by 14.41%.

Thus the examination using e-audit is more effective than the audit manual, although manual inspection has been effectively seen from the percentage obtained.

2. Assessing the Efficiency of e-Audit by using the Concept of Government Regulation Number 249/PMK.02/2011

E-Audit efficiency can be assessed from the point of view of budget usage by using government regulation number 249/ PMK.02/ 2011, where efficiency can be obtained through comparison between audit budget realization divided by LHP volume realization compared with budget ceiling realization of report finance divided by volume target.

Table 4. Comparison of Percentage of Efficiency of Budget Usage Inspection before e-Audit and after e-Audit.

Entities	Average Budget Efficiency Before e-Audit (%)	Category	Average Budget Efficiency after e-Audit (%)	Category	Increase/Decrease	Information
Kalimantan Timur	67.16	Enough	90.91	Very Efficient	23.75	Increase
Samarinda	58.70	Less	97.79	Very Efficient	39.10	Increase
Kutai Kartanegara	77.18	Enough	98.37	Very Efficient	21.19	Increase
Balikpapan	72.31	Enough	83.11	Efficient	10.81	Increase
Bontang	78.67	Enough	89.94	Very Efficient	11.28	Increase
Paser	72.98	Enough	75.07	Enough	2.09	Increase
Penajam Paser Utara	70.87	Enough	82.03	Efficient	11.16	Increase
Kutai Timur	82.25	Efficient	95.99	Very Efficient	13.73	Increase
Kutai Barat	68.28	Enough	75.10	Enough	6.81	Increase
Berau	74.57	Enough	73.47	Less	-1.10	Decrease
Total	72.13	Enough	86.18	Efficient	14.05	Increase

Source: Research Results

Table 4 explains the percentage comparison of the efficiency of the use before audit and after e-audit and average percentage comparison, from the table it can be seen that the resulting value is much higher than the percentage of manual audit, there is an increase percentage efficiency in the province East Kalimantan which experienced an increase of 23.75%, Samarinda City increased by 39.10%, Kutai Kartanegara increased by 21.19%.

Almost all regions experienced an increase in efficiency percentage in the use of inspection budget. There was only 1 examination area that use less efficient audit budget that is Berau, decreased the efficiency of the use of inspection budget after using the e-audit system, but overall the use of inspection budget to inspect the area of East Kalimantan Province increased compared to using the audit manual, the total percentage of 86.18% and reached the efficient category.

3. Discussion

Based on the analysis that has been mentioned above, it can be explained that the effectiveness of auditing financial statements by using e-audit reached 247.24% while the effectiveness of audits using the audit manual reached 232.83%, although these two checks have been effectively seen from percentages above 100% but the percentage of overall audit using e-audit has a higher percentage of 14.41% than the audit manual although there are some areas that have decreased the effectiveness of the examination compared to using audit manuals such as Kalimantan Province East, Kabupaten

Kutai Kartanegara, Bontang City, Paser District, but there are five examination areas that obtain a higher percentage by using e-audit, such as Samarinda City, Balikpapan City, North Penajam Paser District, Kutai Barat District, and Berau District.

Overall percentage effectiveness of the implementation of audit of financial statements by using e-audit is higher than the manual audit. Examination of financial statements using e-audits has been effective and more effective than the audit manual.

The results of data processing has been done by using the concept of value for money to assess the effectiveness of audit by e-audit shows that the audit of financial statements using e-audit is efficient.

The analysis undertaken in this paper to assess the effectiveness of the examination by using e-audit and assessing the efficiency of e-audit in order to use the budget examination. The results obtained from the data processing using government regulation no 249 / PMK.02 / 2011 obtained the examination by using e-audit has been efficient with the percentage of 86.18%, while the level of manual audit efficiency is still in enough category with the number of percentage of 72.13% an increase of 14.05% when compared between the audit manual with e-audit, it can be said that the implementation of e-audit in the framework of the use of budget audits of financial statements more efficient than the manual audit, although there are areas that are still less efficient in the implementation of e-audit especially the use of budget examination.

CONCLUSIONS

The results of the analysis using the concept tool of value for money and the Concept of Government Regulation Number 249/ PMK.02 / 2011, then the conclusion of the research as follows:

-Implementation of e-audit in examination of financial statements at BPK RI East Kalimantan Representative has effective with percentage above 100% that is equal to 246.24% while manual of audit equal to 232.83% and a 14.41% increase in percentage compared to the audit manual.

1) The result of analysis shows that the percentage of efficiency of budget usage when executing manual of audit is 72.13% belong to category efficient enough, while percentage of budget usage when executing e-audit equal to 86.18% and classified into efficient category and increase by 14.05%, and it can be concluded that the use of budget when conducting audit is more efficient than audit manual, thereby examining scale more and more detail to produce quality inspection report and findings.

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