

Implementation of Remote Auditing and Performance of Audit Professionals

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ABSTRACT

The pandemic has disrupted most professions across the globe, with auditing being no exception. Auditors face different constraints and restrictions which result in the conduct of remote audit. Remote auditing is a method of conducting an audit remotely using electronic methods. The study aimed to identify the impact of remote auditing implementation in terms of ICT usage and work environment on audit professionals' performance in audit time and audit resource consumption, audit planning, and audit fieldwork. Stratified random sampling was used to acquire data from 38 audit professionals. Using Pearson's r and a descriptive-correlational research design, the data were arranged. The study revealed that audit professionals experienced a very high level (4) of implementation of remote auditing. Further, they had a good (3) performance in terms of audit time and audit resource consumption, audit planning, and an excellent (4) performance in audit fieldwork. Consequently, usage of ICT and work environment have significant relationship to audit time and audit resources consumption with r -value of 0.6428 and 0.4063 respectively, in audit planning with r -value of 0.3652 and 0.3242 respectively and in audit fieldwork with r -value of 0.6733 and 0.5946 respectively. Thus, it is recommended that audit professionals enhance their performance by undergoing more adequate and comprehensive remote audit training and sessions, particularly during audit planning, and that firms engage speakers with remote audit experience. Building hubs in areas with a high concentration of employed auditors may also help auditing firms improve their remote audit implementation. It is also suggested that this topic be introduced and discussed in auditing-related courses, and that future researchers include other variables that may affect audit professionals' performance.

Keywords: Remote Auditing, Audit Professionals, Audit Planning, Audit Fieldwork, Audit Time, Audit Resource Consumption

INTRODUCTION

Background of the Study

The Covid – 19 pandemic was an unprecedented event that affected people all over the world. Among these consequences are financial, operational, and personal difficulties. Aside from the large-scale health, economic, and social impacts (Ibrahim & Zayed, 2020), the auditing profession has also been affected. With the increase in the level of uncertainty and rising risk exposures associated with the business environment comes greater challenges facing the auditing profession to carry out its various functions. There is an urgent need to assess and evaluate the current and potential material effects of the pandemic on financial reports (Al-Tahan & Mahmoud, 2020), which are regarded as the primary source of information for various groups of stakeholders and the primary means for decision-making (Shahzad et al., 2018). For this reason, the importance of quality auditing remains critical.

Auditing serves a vital role in the global financial system. With the stewardship of a professional, an audit has become a prominent tool for scrutinizing a company's financial statements' fairness and reliability together with accounting. In connection to this, there is an increasing demand for assurance from auditors of various users of financial statements which leads to the development of new emerging standards, guidelines, and practice methods.

Confronted with unprecedented challenges brought by pandemic including travel restrictions, unavailability of clients, a shift in client priorities, changes in the company's risk profile, and the widespread practice of social distancing, onsite auditing and inspections became more difficult to perform than ever before. As a result, business entities adopted a strategy which is to work from home, work by implementing strict protocols, or make alternating schedules (Shaw et al, 2020). Similarly, auditors and/or audit teams have shifted from traditional onsite audits to remote audits.

Remote auditing is one of the audit methods described in ISO 19011:2018 Annex A1 which states that "it refers to the use of ICT to gather information, interview an auditee, etc., when face-to-face methods are not possible". It is also a form of technology-enhanced auditing (TEA), which Castka et al. (2020) define as "employing technologies for the audit data collection, recording and sharing, and analysis".

Even before the pandemic, several auditing firms, both local and international, were already conducting remote audits but not to the same extent during this period. This method provided in the audit standards has become even more relevant as the COVID-19 pandemic surfaced. This majorly involves the use of technology during the audit process as audit activities are done remotely. These ICT platforms are used for communication, evidence collection, testing, and other related purposes in audit procedures.

According to an article published by DNV Group (2022), remote auditing is essential amidst pandemic because it improves audit efficiency by reducing travel time for auditors, allowing for the inclusion of more ground (such as sites and geographies), increasing insight and control, and making the majority of data accessible from anywhere, such as a cloud portal. It enables wider access to and sharing of competence and ease to audit professionals who work remotely. However, as with on-site audits, this success stands and falls with the auditors' performance in engaging with the respective (virtual) environment – remote auditing.

In the Philippines, audits have been going remote as the pandemic started in 2020. Related to this is an increase in demand for audit professionals. Due to several postponements and delays of PRC board examinations, including the Licensure Examination for Certified Public Accountants (LECPA) caused also by the pandemic, audit firms have adjusted the requirements for audit applicants to acquire more workforce. Among this hired workforce are graduates from Divine Word College of Calapan – School of Accountancy. The DWCC graduates, even those who were hired prior to pandemic, have embraced remote auditing in their work while handling various challenges. According to several Divinistas, some of the challenges they faced were difficulty in communication with the auditee due to internet connectivity and client staff's availability issue, clients' refusal of submitting confidential information despite the presence of a nondisclosure agreement (NDA), the integrity of client's documents submitted, etc.

Problem Statement / Research Gap

Despite the widespread use of remote auditing during the COVID-19 pandemic, there are still limited studies examining its effects on the performance of audit professionals, particularly in the Philippine setting. Existing studies mainly focus on the general benefits and challenges of remote auditing rather than its impact on audit time, resource consumption, planning, and fieldwork. Furthermore, the experiences and difficulties encountered by auditors, such as communication problems, internet connectivity issues, and concerns regarding confidential documents, remain insufficiently explored. The shift from traditional onsite auditing to remote auditing has significantly changed audit practices, creating a need for further assessment of its effectiveness and implementation. Hence, this study aims to determine the relationship between the level of remote auditing implementation and the performance of audit professionals.

Research Objectives

General Objective: This study aimed to determine the level of implementation of remote auditing and the level of performance of audit professionals.

Specific Objective:

The study sought to answer the following:

1. What is the level of implementation of remote auditing in terms of
 - 1.1 usage of ICT; and
 - 1.2 work environment?
2. What is the level of audit professional's performance in terms of:
 - 2.1 audit time and audit resources consumption;
 - 2.2 audit planning; and
 - 2.3 audit fieldwork?
3. Is there a relationship between the level of implementation of remote auditing and the level of audit professionals' performance?

Significance of the Study

The findings of the study were beneficial to the following:

Audit Industry. The findings of this study can be a basis for a better implementation of remote auditing in the field. This will also serve as an insight for an opportunity to transform traditional auditing practices into the era of smart technologies. Thus, this will further improve the auditing quality and audit performance in the industry.

Education Sector. With this study, they can determine how remote auditing is becoming prevalent and relevant in the audit industry of today which will enable them to introduce and have a thorough discussion of this subject matter to the students.

Audit Professionals. Throughout the study, auditors will be able to know what are the impacts of remote auditing on their audit performance. They, in turn, may develop techniques on how they can carry out their responsibilities better by adapting to these changes in auditing practices. They may advance themselves through enriching their technological skills which are significant in the performance of remote auditing.

Future researchers. This may serve as a reference for future research to be conducted. The study could also motivate other researchers to investigate other related challenges, changes, risks, and impacts of remote auditing in the auditing profession.

METHODOLOGY

Research Design

The study was quantitative research that used the descriptive–correlational design which will help the researchers determine the degree of relationship between the remote auditing and the audit performance of the selected respondents.

Quantitative research is a more logical and data-led approach that provides a measure of what people think from a statistical and numerical point of view. This research method is often used to look at causal relationships and can also be used to look at associations or relationships between variables. It is a formal, objective, systematic process in which numerical data are used to obtain information about the world. (Cunningham-Sabo, 2018).

Calderon & Gonzales, 2018 define the descriptive method as a purposive process of gathering, analyzing, classifying, and tabulating data about prevailing conditions, practices, beliefs, processes, trends, and cause-effect relationships and then making an adequate and accurate interpretation of such data with or without the aid of statistical methods.

On the other hand, the correlational method is defined as a type of research concerned with the conditions of relationships that exist, effects that are being felt, or trends that are developing. Furthermore, (Price, 2013) emphasized that the correlational method measures two variables and assesses the statistical relationship between them.

Sampling Technique

The study utilized stratified random sampling in selecting the sample respondents. The respondents were grouped based on relevant characteristics such as batch year, professional qualification, and work experience in NCR-based audit firms. The criteria for inclusion were the following: a 2015–2021 graduate of Divine Word College of Calapan (DWCC) – School of Accountancy; CPA or Non-CPA; currently or previously employed in an NCR-based audit firm; and with experience in performing remote audit. A total of forty-eight (48) audit professionals met the established criteria. From this total, thirty-eight (38) respondents were randomly selected to participate in the study, while ten (10) respondents were selected for the reliability testing of the research instrument.

Respondents Of The Study

The respondents of the study were thirty-eight (38) audit professionals who have graduated from Divine Word College of Calapan - School of Accountancy in 2015-2021.

Table 1 Respondents of the Study

Respondents	Population	Sample Respondents
Audit Professionals	38	38
Total	38	38

Research Instrument

The study used a self-made survey questionnaire as a tool for gathering data which was composed of two parts.

Part 1 included items about the level of implementation of remote auditing as to usage of ICT and work environment.

Part 2 was composed of questions encompassing performance of audit professionals in terms of audit time and audit resources consumption, audit planning, and audit fieldwork.

Reliability And Validity Of The Instrument

Reliability and validity and reliability are two necessary requirements in the evaluation of a research instrument. To ensure that these are characterized by the instrument to be used, the researchers performed a test of reliability and validity before conducting the survey.

Reliability is the extent to which a variable or set of variables is consistent with what it is intended to measure. It measures consistency, precision, repeatability, and trustworthiness of a research (Chakrabartty, 2013). It indicates the extent to which it is without bias (error free), and hence ensures consistent measurement cross time and across the various items in the instruments (the observed scores). In other words, the reliability of a measure is an indication of the stability and consistency with which the instrument measures the concept and helps to assess the ‘goodness’ of the measure.

To guarantee the instrument’s reliability, Pearson's correlation coefficient was used. The researchers conducted a pretest and post-test to ten (10) audit professionals and analyzed the data obtained thereof. An r-value greater than or equal to 0.61 denotes that the instrument is reliable. The table below summarizes the computed r-value of each variable of the research instrument in the pretest and post-test.

Table 2 Reliability of the Research Instrument

Variable	Computed r-value	Interpretation
Usage of ICT	0.9642	Reliable
Work Environment	0.6353	Reliable
Audit Time and Audit Resources Consumption	0.6886	Reliable
Audit Planning	0.9901	Reliable
Audit Fieldwork	0.7044	Reliable

On the other hand, validity of an instrument refers to its capacity to measure that for which it was designed. Expert opinions from research adviser, certified public accountant and research and statistics mentor, were reached out in order to evaluate the questionnaire to ensure its validity.

Scaling And Quantification

To quantify the responses on the sub-variables of remote auditing of the audit professionals, the researchers applied the 4-point Likert scale as follows:

Table 3 Scaling for interpretation of the level of implementation of remote auditing

Numerical Scale	Description	Interpretation
3.50 - 4.00	Strongly Agree	Very High
2.50 - 3.49	Agree	High
1.50 - 2.49	Disagree	Low
1.00 - 1.49	Strongly Disagree	No Extent

Scaling for interpretation of the performance of audit professionals in terms of audit time and audit resources consumption, audit planning, and audit fieldwork

Numerical Scale	Description	Interpretation
3.50 - 4.00	Strongly Agree	Excellent
2.50 - 3.49	Agree	Good
1.50 - 2.49	Disagree	Fair
1.00 - 1.49	Strongly Disagree	Poor

In determining the strength or degree of relationship between the implementation of remote auditing and the performance of audit professionals, the table of r-values by Basilia Blay (2013) was used as the basis of interpretation.

Interpretation of Pearson's r-values (Correlation)

Range	Interpretation
± 0.01 to ± 0.19	Positive/Negative Negligible/Very Low Correlation
± 0.20 to ± 0.39	Positive/Negative Low Correlation
± 0.40 to ± 0.59	Positive/Negative Moderate Correlation
± 0.60 to ± 0.79	Positive/Negative Moderately High Correlation
± 0.80 to ± 0.99	Positive/Negative High Correlation
1.00	Perfect Correlation

Source: Blay, (Basilia, 2013) Elementary Statistics Revised Edition, Anvil Publishing Inc, Mandaluyong City Philippines

Data Gathering Procedure

The data were drawn from 38 audit professionals who graduated from Divine Word College of Calapan - School of Accountancy from the academic year of 2015-2021.

After receiving approval from the research adviser and school dean, the researchers first wrote and sent a letter to the school registrar asking for a list of DWCC-SOA graduates from the academic years 2015–2021 in order to identify the qualified respondents. Upon identifying the qualifications of each graduate, the researchers secured consent and permission from the qualified respondents. Then, the researchers administered individually the google form survey to each respondent through Facebook messenger. The researchers explained the instructions pertaining to the questions and significance of answering them accurately. The researchers tallied and tabulated the responses from the questionnaire. Consultation from a statistics mentor was also taken for the computation and interpretation of the correlation results. Tables were devised to present answers to the question under study. Data gathered were solved manually and by using a computer.

Data Analysis Tools

Descriptive statistics were employed in this study. Mode was used in analyzing and interpreting data for descriptive statistics. Considering that the study was finding the relationship between the given variables, correlation coefficient's Pearson r was used in treating the data gathered.

The following formulas were used in the study:

Frequency and Percentage Distribution and Mode. These were used for descriptive purposes.

$$P (\%) = (F/N) \times 100$$

Where:

$$P (\%) = \text{percentage}$$

F = frequency

N = total number of respondents

Pearson's R. This statistics tool was used to test the reliability of the research instrument, the formula of which follows:

$$r = \frac{n(\sum xy) - (\sum x)(\sum y)}{\sqrt{[n\sum x^2 - (\sum x)^2][n\sum y^2 - (\sum y)^2]}}$$

Where:

r = Pearson's Product Moment Correlation Coefficient

n = number of audit professionals

x = level of implementation of remote auditing

y = level of performance of audit professionals

Pearson's R. This statistical tool was used to find the relationship that exists between the implementation of remote auditing and the performance of audit professionals in terms of audit time and audit resources consumption, audit planning, and audit fieldwork.

$$r = \frac{n(\sum xy) - (\sum x)(\sum y)}{\sqrt{[n\sum x^2 - (\sum x)^2][n\sum y^2 - (\sum y)^2]}}$$

Regression. This statistical tool was used to determine the strength of the relationship between the implementation of remote auditing and the performance of audit professionals in terms of audit time and audit resources consumption, audit planning, and audit fieldwork.

$$r^2 = \left\{ \frac{n(\sum xy) - (\sum x)(\sum y)}{\sqrt{[n\sum x^2 - (\sum x)^2][n\sum y^2 - (\sum y)^2]}} \right\}^2$$

Where:

r² = coefficient of determination (r squared)

n = number of audit professionals

x = level of implementation of remote auditing

y = level of performance of audit professionals

Ethical Considerations

This study was conducted in accordance with ethical standards in academic research. All participants were provided with a digital informed consent form stating the purpose and scope of the study, and participation was strictly voluntary. To protect the privacy of the respondents, no personally identifiable information was collected and all responses were treated with confidentiality. Moreover, all gathered data were securely handled and used solely for academic purposes related to this study.

RESULTS AND DISCUSSIONS

What is the level of implementation of remote auditing in terms of

- 1.1 usage of ICT; and
- 1.2 work environment?

Table 4 Level of Implementation of Remote Auditing in terms of Usage of ICT

Statement	Strongly Agree		Agree		Disagree		Strongly Disagree		Mode	Verbal Description	Interpretation
	F	P	F	P	F	P	F	P			
1. I use email, telephone and/or web conferences in arranging engagement procurement.	30	78.95	8	21.05	0	0	0	0	4	Strongly Agree	Very High
2. I apply ICT in exchanging information with clients (e.g., review of scanned documents, review of cloud-based platforms, review of satellite imaging, interviews through videoconferencing)	28	73.68	9	23.68	1	2.63	0	0	4	Strongly Agree	Very High
3. I use virtual teams, web conferences and/or electronic working paper systems in discussing and participating in audit planning.	32	84.21	6	15.79	0	0	0	0	4	Strongly Agree	Very High
4. I use ICT in performing audit procedures during a test of control and substantive testing.	26	68.42	10	26.32	2	5.26	0	0	4	Strongly Agree	Very High
5. I utilize ICT in communicating audit reports and decisions to client management.	24	63.16	14	36.84	0	0	0	0	4	Strongly Agree	Very High

Table 4 shows the level of implementation of remote auditing in terms of usage of ICT. The respondents strongly agreed that implementation of remote auditing with the use of ICT is very high (4).

The usage of ICT has a very high level of implementation of remote audit wherein the use of virtual teams, web conferences and/or electronic working paper systems in discussing and participating in audit planning has the highest percentage of 84.21%. Most of the respondents strongly agreed that they utilize ICT in their audit.

This finding is corroborated by Castka et al. (2021) as they find that rudimentary ICT technologies are typically used in remote auditing; mobile phones, ZOOM and Microsoft Teams are the most commonly used technologies to support the remote audit process in New Zealand, while WeChat is the most commonly used technology in China. In the Philippines, Webex, Zoom, MS Teams, GotoWebinar (BSI, Philippines 2022), Google Meet and Skype (PWC, 2020) are used for live web streaming technology and meetings.

Table 5 Level of Implementation of Remote Auditing in terms of Work Environment

Statement	Strongly Agree		Agree		Disagree		Strongly Disagree		Mode	Verbal Description	Interpretation
	F	P	F	P	F	P	F	P			
1. I have the necessary equipment (e.g., desk, internet access) and tools while working.	30	78.95	6	15.79	2	5.26	0	0	4	Strongly Agree	Very High
2. I have wide and remote access to all pertinent information, documents, and other items of the client during the audit.	17	44.74	19	50.00	2	5.26	0	0	3	Agree	High
3. I interact and collaborate with client management and other personnel on an ongoing basis.	23	60.53	13	34.21	2	5.26	0	0	4	Strongly Agree	Very High
4. I communicate with my audit team colleagues more often.	26	68.42	11	28.95	1	2.63	0	0	4	Strongly Agree	Very High
5. I perform audits within the premise of the office (audit firm)/home.	31	81.58	7	18.42	0	0	0	0	4	Strongly Agree	Very High

Table 5 shows the level of implementation of remote auditing in terms of work environment. Almost all of the respondents strongly agreed that the implementation of remote auditing with a proper environment is very high (4).

It is evident in the table that the majority (81.58%) of the respondents strongly agreed (4) that they performed audits within the premises of their audit firm office/home. With the ongoing Covid-19 pandemic happening in the world, the client's office changed to the auditors' home office instead (Murphy, 2020).

On the other hand, half (50.00%) of the respondents agreed (3) that they have wide and remote access to all pertinent information of the client during the audit. According to Jarvis (2020), remote audit allows auditors to receive and exchange data, analyze documentation and processes, conduct interviews and make observations with auditees from across the world without traveling to the audit site.

What is the level of audit professional's performance in terms of

2.1 audit time and audit resources consumption;

2.2 audit planning; and

2.3 audit fieldwork?

Table 6 Level of Performance of Audit Professionals in terms of Audit Time and Audit Resources Consumption

Statement	Strongly Agree		Agree		Disagree		Strongly Disagree		Mode	Verbal Description	Interpretation
	F	P	F	P	F	P	F	P			
1. I obtain a sufficient level of knowledge of the client's business and industry before auditing.	18	47.37	18	47.37	1	2.63	1	2.63	3	Agree	Good
2. I acquire a sufficient understanding of the accounting and internal control systems of the client to plan and execute an effective audit.	18	47.37	19	50.00	0	0	1	2.63	3	Agree	Good
3. I perform risk assessment procedures to assess risks of material misstatement in the client's financial statements to determine the scope of audit procedures.	21	55.26	14	36.84	2	5.26	1	2.63	4	Strongly Agree	Excellent
4. I create an overall audit plan designating the nature, timing, and extent of control tests and substantive tests that are designed to mitigate risks to an acceptable level.	13	34.21	20	52.63	4	10.53	1	2.63	3	Agree	Good
5. I develop and document an audit program listing the specific audit procedures to be followed during an audit.	14	36.84	20	52.63	3	7.89	1	2.63	3	Agree	Good

Table 6 shows the level of performance of audit professionals in terms of audit time and audit resources consumption. Almost all of the respondents agreed that their performance as regards audit time and audit resources consumption is good (3).

From the table, the majority (57.89%) of the respondents strongly agreed (4) that they incur fewer costs during the audit and, half (50%) of the respondents strongly agreed (4) that they utilize their audit resources efficiently. This finding is supported by Eulerich et. al (2021) result of study that out of 168 responses, 65.5% agreed that increased efficiency due to time and cost savings is perceived to be the most prominent benefit of remote audit.

Meanwhile, most of the respondents (50% above) agreed (3) that they accomplished their assigned audit work within the timeframe planned, their time consumption to perform other audit activities has increased and they are able to use audit resources effectively. This interpretation is strengthened by Sheynder (2020) study, which found out that working remotely allows audit teams to spend less time traveling to client sites, hence availability and communication between auditor and client has improved and expedited time completing tasks.

Table 7 Level of Performance of Audit Professionals in terms of Audit Planning

Statement	Strongly Agree		Agree		Disagree		Strongly Disagree		Mode	Verbal Description	Interpretation
	F	P	F	P	F	P	F	P			
1. I gain and document my sufficient understanding of the components of the client's internal control relevant to the audit.	20	52.63	17	44.74	1	2.63	0	0	4	Strongly Agree	Excellent
2. I document and evaluate the processes and controls as I audit.	21	55.26	16	42.11	1	2.63	0	0	4	Strongly Agree	Excellent
3. I obtain cooperation from the management and staff to identify, secure documentation, conduct interviews, etc.	21	55.26	17	44.74	0	0	0	0	4	Strongly Agree	Excellent
4. I develop and perform substantive tests such as analytical procedures, a test of transactions based on a sampling approach, and tests of details (i.e., counting of inventories)	23	60.53	15	39.47	0	0	0	0	4	Strongly Agree	Excellent
5. I gather sufficient and appropriate evidence to arrive at a conclusion on which the opinion is based.	22	57.89	16	42.11	0	0	0	0	4	Strongly Agree	Excellent

Table 7 shows the level of performance of audit professionals in terms of audit planning. Most of the respondents agreed (3) that their performance in audit planning is good (3).

As gleaned on the table, the majority (55.26%) strongly agreed (4) that they perform risk assessment procedures to assess risks of material misstatement in the client's financial statements to determine the scope of audit procedures. This finding is in accord with the Philippine Standard on Auditing (PSA) 315 (Redrafted) par. 5 which articulates that the auditor shall perform risk assessment procedures to provide a basis for the identification and assessment of risks of material misstatement at the financial statement and assertion levels

On the other hand, only one respondent strongly disagrees with all items.

Table 8 Level of Performance of Audit Professionals in terms of Audit Fieldwork

Statement	Strongly Agree		Agree		Disagree		Strongly Disagree		Mode	Verbal Description	Interpretation
	F	P	F	P	F	P	F	P			
1. I gain and document my sufficient understanding of the components of the	20	52.63	17	44.74	1	2.63	0	0	4	Strongly Agree	Excellent

client's internal control relevant to the audit.											
2. I document and evaluate the processes and controls as I audit.	21	55.26	16	42.11	1	2.63	0	0	4	Strongly Agree	Excellent
3. I obtain cooperation from the management and staff to identify, secure documentation, conduct interviews, etc.	21	55.26	17	44.74	0	0	0	0	4	Strongly Agree	Excellent
4. I develop and perform substantive tests such as analytical procedures, a test of transactions based on a sampling approach, and tests of details (i.e., counting of inventories)	23	60.53	15	39.47	0	0	0	0	4	Strongly Agree	Excellent
5. I gather sufficient and appropriate evidence to arrive at a conclusion on which the opinion is based.	22	57.89	16	42.11	0	0	0	0	4	Strongly Agree	Excellent

Table 8 shows the level of performance of audit professionals in terms of audit fieldwork. Most of the respondents strongly agreed that their performance in fieldwork is excellent (4).

From the table, the majority (60.53%) strongly agreed that (4) they develop and perform substantive tests such as analytical procedures, a test of transactions based on a sampling approach, and a test of details (i.e. counting of inventories). This finding is in accord with the Philippine Standard on Auditing (PSA) 315 (Redrafted) par. 30 which articulates that in performing substantive procedures the auditor may detect misstatements in amounts or frequency greater than is consistent with the auditor's risk assessment. In addition, the auditor may obtain audit evidence about classes of transactions, account balances, or disclosures and related assertions and about the operating effectiveness of controls, even though such procedures were not specifically planned as substantive procedures or as tests of controls. The auditor also may choose to perform substantive procedures or tests of controls concurrently with risk assessment procedures because it is efficient to do so.

On the other hand, the majority (55.26%) also strongly agreed (4) that they document and evaluate the processes and controls as they audit as well as they obtain substantial cooperation from the management and staff to identify, secure documentation, conduct interviews, etc. This is confirmed by HHM CPAs (2022), expressing that remote audits allow the auditor and client to communicate remotely in which they were able to request documentations, ask inquiries, etc. and perform more audit fieldwork in separate locations.

Is there a relationship between the level of implementation of remote auditing and the level of audit professionals' performance?

Table 9 Summary of r and r² of the relationship between the Usage of ICT and Dependent Variables

DV	IV Usage of ICT		Description
	r	r ²	
Audit time and audit resources consumption	0.6428	0.4133	Moderately High Relationship

Audit Planning	0.3652	0.1334	Low Relationship
Audit Fieldwork	0.6733	0.4533	Moderately High Relationship

$df=36$ level of significance=5%

critical r -value= 0.320

Table 9 shows a correlational analysis of the implementation of remote auditing in terms of usage of ICT and the performance of audit professionals in terms of audit time and audit resources consumption, audit planning and audit fieldwork.

Since the computed r -value of 0.6428 of audit time and audit resources consumption is greater than the critical r -value of 0.320, the null hypothesis is rejected. This means that there is a positive moderately high relationship between usage of ICT and audit time and audit resources consumption. This finding is supported by Farcane, et al. study (2022) which found out that the digitalization degree of the audit activities influences the work efficiency and effectiveness of the auditors. They can devote travel time to more productive tasks (Teeter et al. 2012; Christ et al. 2021), hence becoming more effective. Likewise, the study of Serag and Daoud (2021) found out that most data is accessible from anywhere, such as a cloud portal, so there is no need to waste much time and cost to travel for checking documentation. Applying remote auditing characterized by usage of ICT, there will be a significant reduction in time and cost spent on traveling to the audit locations.

On the other hand, the table also shows that audit planning has a higher computed r -value of 0.3652 than the critical r -value of 0.320, indicating a positive low relationship, hence the null hypothesis is rejected. This finding is supported by Wardani and Nugraheni (2020) study in which utilization of information and communication technology (i.e. audit software) by auditors greatly assists the implementation of audits for audit planning, risk assessment, and audit reporting.

Furthermore, the table above presents a positive moderately high relationship between the usage of ICT and audit fieldwork having a computed r -value of 0.6733 which is greater than the critical r -value of 0.320. This result is supported by ECIIA which poses that IT collaboration platforms, access to the ICT systems supporting the audited process (e.g. CRM/ERP systems – IT sharing tools/ systems, shared drives) and livestream, virtual tours, and video recordings enable interactive information exchange with real time fieldwork audit status, document and process review and evidence collection/exchange. In addition, one of the articles from Association of Chartered Certified Accountants (ACCA) found out that the use of technology can help auditors to overcome challenges in obtaining sufficient evidence, which is part of the audit fieldwork.

Usage of ICT influences the audit time and audit resources consumption by 41.33%, the audit planning by 13.34% and the audit fieldwork by 45.33%. This means that usage of ICT has greater effects to audit fieldwork than audit time and audit resource consumption and audit planning.

Table 10 Summary of r and r^2 of the relationship between the Work Environment and Dependent Variables

DV	IV Work Environment		Description
	r	r^2	
Audit time and audit resources consumption	0.4063	0.1651	Moderate Relationship
Audit Planning	0.3242	0.1051	Low Relationship
Audit Fieldwork	0.5946	0.3536	Moderate Relationship

$df=36$ level of significance=5%

critical r -value= 0.320

Table 10 shows a correlational analysis of the implementation of remote auditing in terms of work environment

and the performance of audit professionals in terms of audit time and audit resources consumption, audit planning and audit fieldwork.

Since the computed r-value of 0.4063 of audit time and audit resources consumption is greater than the critical r-value of 0.320, the null hypothesis is rejected, hence indicating a positive moderate relationship. This finding is supported by the study of Farcane, et. al (2022) study which found out that out of 182 questionnaires returned, 46.7% of the auditors consider that their work efficiency in terms of adaptability to the new conditions, such as time or space constraints, was improved with the transition to remote audit. Also, Mullen, Sondberg, Wimbish & Stone, P.A. study (2022) concluded that tools like Cloud storage, smart devices, and secure data-sharing platforms allow many audit firms to perform certain auditing procedures remotely instead of sending auditors on-site. Auditor visits to inventory storage facilities can be avoided by using drones and video conferencing to observe physical inventory counts. Since the client management can respond to the auditor's questions and document requests remotely, auditors would not have to stay at their premises during the audit. This proved that the remote work environment aids in saving audit professional's audit time and effectively and efficiently usage of audit resources.

Meanwhile, the results show that there is a positive low relationship between work environment and audit planning on having a computer r-value of 0.3242 greater than critical r-value of 0.320. According to an interview with Olga Lukashenko, Audit Director at Reanda Netherlands, she confirmed that despite the physical proximity currently hindered by the pandemic, they have tried remote meeting, videoconferencing to keep in the contact within the team, as well as the client business. Related to this, Satpal Nagpal, CPA, partner and leader of the audit practice at Green Hasson Janks, expresses that with their online audit planning meetings, they have been able to come up with consistent processes and procedures across audits, toolkits, and checklists. This shows that the audit planning can still be performed in a remote work environment.

Moreover, since audit fieldwork has a computed r-value of 0.5946 which is greater than the critical r-value of 0.320, the null hypothesis is rejected. It means that there is a positive moderate relationship between work environment and audit fieldwork. This finding is supported by Lou and Malsch (2022) study, engagement team members did not travel to the client site themselves, so auditors devised creative ways to complete the planned onsite work, such as having local office auditors perform and live stream fieldwork, having the client livestream IT walkthroughs, using video conference calls to review confidential material at client sites, using a screen recorder to collect evidence on bank account information, and personally hand-delivering confirmation requests to clients. This corroborates that audit professionals can still perform audit fieldwork despite working in a remote work environment.

Work Environment influences the audit time and audit resources consumption by 16.51%, the audit planning by 10.51% and the audit fieldwork by 35.36%. This means that work environment has greater effects to audit fieldwork than audit time and audit resource consumption and audit planning.

CONCLUSIONS

Based on the findings, the following conclusions were drawn:

1. The higher the utilization of ICT, the higher the remoteness of an audit is. ICT is used in a typical audit, but in case of a remote audit, it is used more since it is a crucial tool for audit professionals to carry out the entire audit engagement. An audit necessitates the conduct of audit procedures but this became challenging to perform without being physically present in the client's site. With this, the audit firms developed schemes and programs using the virtual platforms as an alternative, thus audit professionals' utilization of ICT has increased. The adoption of a work environment where audit professionals work from their home or at the audit firm's office, have stable access to the internet and wide remote access to pertinent documents and continuous audit team and client communication also signify a high implementation of remote audit.
2. The performance of the audit professionals is good. Despite performing the audit remotely, the audit professionals were able to perform the audit phases - planning (3) and fieldwork (4) in accordance with

the Philippine Standards on Auditing (PSA). They also conducted the remote audit through using their time and resources efficiently and effectively.

3. The component of the remote audit - usage of ICT and work environment affects the performance of the audit professionals as to audit time and audit resources consumption, audit planning and audit fieldwork. With the remote setting, the audit professionals conducted their audit satisfactorily. This a clear indication that the work of audit professionals in a remote set-up produces the same effect in conventional one, hence the outcome still lends credibility to the financial statements of the client business which are important for the decision-making of the intended users. However, there may be other factors affecting the audit performance of the audit professionals such as personal factors including knowledge, skills, motivation, and other factors such as the type of technology used, etc.

RECOMMENDATIONS

1. The auditing firms may further improve the implementation of remote audit through building hubs in areas with a large concentration of working audit professionals in order to provide a conducive work environment with the required tools and equipment.
2. Audit professionals should further enhance their audit performance through undergoing more adequate and comprehensive training and sessions regarding remote audit, most especially in the planning of the audit - the starting point of an audit engagement which is more crucial to perform in remote settings. The auditing firms are strongly encouraged to engage speakers who are themselves experienced remote audit in order to provide a more profound understanding and narrative in the performance of audit in remote settings.
3. As remote audit is becoming prevalent and will continue to be part of the new normal audit practice, it is suggested that this topic should be introduced and discussed in Auditing related subjects of Bachelor of Science in Accountancy (BSA) and other related programs students in order to provide them prior ideas concerning remote audit as its implementation will affect them in case, they will choose to practice public accountancy and in government.
4. It could be noted that there are only two variables of remote audit involved in the study, it is suggested to involve the other variables that may affect the performance of audit professionals such as personal factors such as knowledge, motivation, satisfaction, etc.

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