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Audit Quality in the Digital Era: A Delphi-Based Study on Factors Influencing Remote Auditing

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Abstract: This study aims to identify factors that influence audit quality in remote auditing. The study was conducted using a two-round Delphi study, involving 31 experts, including lecturers, government auditors, and public accounting firm auditors. This study successfully reached a consensus on four main dimensions that influence remote audit quality, namely data, technology, human resources, and regulations. The results show that audit evidence collected through remote auditing has a relatively lower level of confidence compared to audits conducted in person. In addition, the absence of specific regulations is a major challenge, particularly regarding the reliability of audit evidence, data security, and the limitations of physical observation. This condition emphasises the need for clear regulations regarding the collection, storage, and verification of digital audit evidence so that remote audits remain in line with the principles of accountability and transparency. The findings of this study have practical implications for regulators in formulating remote audit policies and for auditors in adjusting relevant audit procedures.

Keywords: Auditing, Audit quality, Remote audit, Regulation, Delphi study.

INTRODUCTION

Remote audits gained prominence during the COVID-19 pandemic, as social distancing made face-to-face procedures, such as observation and interviews, impossible. In this context, remote audit was seen as a solution. Beyond the pandemic, remote audits are expected to continue, offering benefits in cost, time efficiency, and auditor work-life balance (Beau & Jerman, 2024). However, this shift poses challenges that may potentially reduce audit quality (Jin et al., 2022). Bennett & Hatfield (2018) noted that audit quality may decline due to relationship-building difficulties, limited access to information, and a higher risk of digital evidence manipulation. The Internal Audit Foundation (IAF) supports these concerns: over

52% found relationship-building more challenging due to movement restrictions, 27% cited data access issues, and 13% were unsure of the outcomes of remote audits (IAF, 2021).

NB Med (2020) reported that 50% of auditors refused to use remote audits as a substitute for their procedure, indicating doubts that remote audit mechanisms provide sufficient assurance of audit quality. Remote audits limit the auditor's ability to recommend actions based on field observation. Furthermore, some auditors emphasized that essential procedures, such as direct observation and analysis of body language, cannot be replicated remotely, raising specific concerns about the completeness and assurance of remote audit outcomes. Auditors encounter additional risks when utilizing information technology, including data breaches, network disruptions during procedures, and vulnerability to data manipulation by clients (Olasanmi, 2013). Conversely, Castka & Searcy (2023), Farcane et al. (2023), Jin et al. (2022), and Li et al. (2023) presented a different perspective, recognizing remote auditing as a significant innovation that can enhance efficiency, effectiveness, and the reach of inspections without requiring physical presence (Li et al., 2023). Carlisle et al. (2021) asserted that auditor independence may increase in the context of remote audits, as reduced direct client interaction diminishes the potential for undue influence. Consequently, auditors may apply greater professional skepticism. This increased skepticism supports the enhancement of objectivity and independence in financial statement audits (Hai et al., 2020).

Previous studies on remote audit and audit quality have predominantly used quantitative methods, primarily questionnaires (Castka & Searcy, 2023; Farcane et al., 2023; Jin et al. 2022; Li et al. 2023). In contrast, Beau & Jerman (2024) employed a qualitative approach, conducting direct observations and interviews with 26 auditors, each lasting 40 to 125 minutes. However, no prior research has addressed remote audits and audit quality using the Delphi study method, which seeks to achieve structured expert consensus through multiple rounds. We employed a Delphi study to address two issues that previous research could not. First, while quantitative studies provide only a general overview of the two phenomena, they do not explain the relationship between them in depth. Second, although interviews delve into these relationships in depth, they do not capture consensus among experts.

This study examines the impact of remote auditing on the quality of auditor output. Unlike prior Baatwah & Al-Ansi (2022), Li et al. (2023), dan Jin et al. (2022) studies that employed quantitative approaches without a detailed understanding of both phenomena, this research utilizes the Delphi study method to explore their relationship. The study aims to provide in-depth insights into auditors' perceptions of remote auditing and offer input for the Indonesian Institute of Certified Public Accountants (IAPI) in regulating the implementation of remote audits in Indonesia.

The Concept of Audit Quality

Audit quality is essential for accountability to stakeholders. Audit quality refers to the standards governing the measurement of audit implementation quality and is linked to the objectives to be achieved through the procedures used by the auditor. The SPAP (Public Accountant Professional Standards), Indonesia's professional standards for auditors, state that auditors are required to maintain professional quality in carrying out their duties. Criteria for auditor quality include independence, integrity, and objectivity. Independence refers to the mental attitude that cannot be influenced by vested interests, as auditors carry out their work in the public interest, which requires them to deliver optimal quality in their work. According to Sukriah et al. (2009), integrity is an element of character that serves as a means of maintaining public trust. Meanwhile, objectivity is an attitude of not taking sides with anyone, prioritizing honesty in work and intellectual rigor, and being free from conflicts of interest.

In the auditing standards set out in SPAP. In addition to the criteria for ensuring the quality of work, *Statement On Quality Control Standart No. 1*, “*System of Quality Control for*

A CPA,” as noted by Boynton et al. (2001) that a public accounting firm must have a quality control system to provide adequate assurance to compliance with professional standards in carrying out audit work, accounting services, and other services review. Competence is defined as the professional expertise possessed by an auditor, acquired through formal education, professional examinations, or training, and participation in seminars, symposia, and other activities that support the improvement of relevant auditor knowledge in their audit work (Suraida, 2005). Auditor competence refers to the auditor's knowledge and experience in conducting audits. Based on these two things, the auditor can demonstrate an objective attitude, prudence, and accuracy.

Meanwhile, independence is defined by Arens et al. (2017) as an unbiased attitude. In this case, auditors are not only required to be independent in fact, but also must be independent in attitude. Independence, in fact, can be seen if the auditor is truly able to maintain an unbiased attitude throughout the audit work. Mulyadi (2002) defines independence as a mental attitude that is free from the influence of any party, not controlled by others, and not dependent on them. Independence also means an honest attitude in the auditor, considering the facts found and using an objective and impartial approach in formulating and expressing their opinion. In reality, auditors often encounter difficulties in maintaining an independent attitude and thinking.

The Effect of Remote Audit on Audit Quality

Teeter et al. (2010) define remote audit as a process where auditors integrate information technology with data evaluation to optimize time and costs (Ismanidar et al., 2023). The implementation of remote audits can encourage technology adoption among auditors in financial statement audits (Castka & Searcy, 2023; Hanifah Putri & Mulyani, 2022). The adoption of technology by auditors is crucial for implementing a remote audit that can run effectively (Ismanidar et al., 2023). Carlisle et al. (2021), Hawkins (2017) stated that remote audit has an impact on improving audit quality. Auditors will be more independent in carrying out their work because they are not influenced by client management (Carlisle et al., 2021). In a remote audit, direct interaction between the auditor and client management is reduced, allowing the auditor to be more objective in evaluating audit evidence and thereby reducing the risk of pressure or influence from management. This allows the auditor to conduct more in-depth and critical verification of the information provided by the client. In addition, remote audit allows auditors to access and analyze data in greater depth, thereby increasing the likelihood of identifying risks, error or fraud (Hawkins, 2017; Eulerich et al., 2022). Thus, remote audit contributes to improving audit quality (Hai et al., 2020).

METHOD

This research uses a qualitative approach with an interpretive paradigm, where the Delphi method is applied as a technique to collect and analyze expert opinions to address research problems. The Delphi method, according to Lund (2020), is a strategy for integrating expert opinions, with the assumption that these experts understand phenomena objectively and independently. The Delphi method is a technique used to gather members' opinions, evaluations, and consensus through the use of a specially designed instrument. In addition, the Delphi method is also defined as a systematic and qualitative forecasting method, involving the submission of a series of questions to a group of experts (Vedantham et al., 2023). Anzueto et al. (2024) and Khodyakov et al. (2023) explain that this method is suitable for use when the research objective is to increase understanding of problems, opportunities, solutions, or to make projections about certain phenomena. The Delphi method is considered suitable for answering this research question of what factors, from the expert perspective, can affect audit quality. In this case, the results of the study can provide additional information for the Indonesian Public

Accountants Association (IAPI) in developing audit standards relating to remote audits. In addition, we hope that the results of this study will enable auditors to anticipate the necessary considerations for implementing remote audits, ensuring that they do not compromise the quality of financial report audits.

This research can be divided into several stages. In the first stage, we will ask the experts about the factors that may affect the quality of their work using an open-ended questionnaire. After receiving these answers, in the second stage, the experts will be asked to rank the answers and determine which are the most important to consider when implementing remote audits. In the second stage, we will also clarify with the experts whether their answers require any changes compared to the first stage. If so, we will inquire about the reasons for those changes. In this context, no changes were made to the answers from the first stage. So In this second stage, we had two goals: first, to rank the factors that most influence audit quality, and second, to triangulate to ensure the validity of the data from the first stage.

Next, based on the answers, we will conduct coding. We analyzed the sentences written by the experts to determine which words appeared most frequently. We then categorized these words into several themes or categories (table 2). We then assigned a number to each theme or category (coding) to identify frequently occurring themes. After the qualitative data were converted into numbers (quantitative), we conducted a Kendall's Coefficient of Concordance test using the SPSS testing tool. This test was conducted to assess the consistency of the experts' answers. If the statistical test results yield a p-value <0.05, it can be concluded that the relationship between the answers is significant expertise, meaning their answers were consistent, resulted in a consensus being reached. The following is a diagram of the stages of a Delphi study in research:

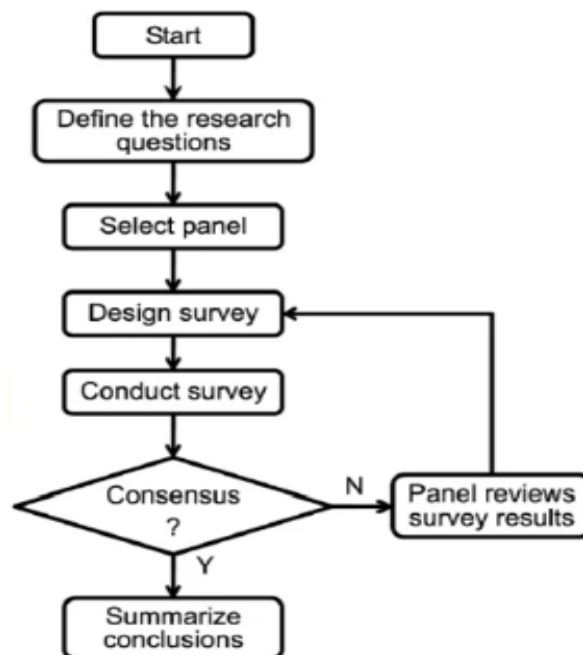


Figure 1. Delphi Study Flowchart

Source: data that has been processed by the author (2025)

RESULTS AND DISCUSSION

Result

As explained in the methods section, we conducted several stages in collecting and processing data. From July 10, 2025, to September 10, 2025, the experts were asked questions for the first stage of the process. We posed one question to them either through in-person

interviews, a Google form, or email. The question concerned the factors that the experts considered important.

Expertise that can influence audit quality in remote audit practices. From various methods of obtaining this data, we obtained the following participant profile:

Table 1. Experts Participating in the Study

No	Age	Experience	Posisiton
E1	41	15 years	Government Auditor
E2	29	6 years	Government Auditor
E3	32	11 years	Government Auditor
E4	40	16 years	Government Auditor
E5	31	10 years	Government Auditor
E6	31	10 years	Government Auditor
E7	40	15 years	Government Auditor
E8	31	10 years	Government Auditor
E9	30	10 years	Government Auditor
E10	36	8 years	Lecturer
E11	47	22 years	Lecturer
E12	38	9 years	Lecturer
E13	38	11 years	Lecturer
E14	34	8 years	Lecturer
E15	38	11 years	Lecturer
E16	37	10 years	Lecturer
E17	37	13 years	University Auditor
E18	37	13 years	University Auditor
E19	38	8 years	University Auditor
E20	35	11 years	University Auditor
E21	35	11 years	University Auditor
E22	36	10 years	University Auditor
E23	38	14 years	KAP Auditor
E24	37	14 years	KAP Auditor
E25	28	5 years	KAP Auditor
E26	30	7 years	KAP Auditor
E27	37	12 years	KAP Auditor
E28	27	5 years	KAP Auditor
E29	29	7 years	KAP Auditor
E30	37	10 years	Government Auditor
E31	35	9 years	University Auditor

Source: data that has been processed by the author (2025)

In the first phase of our study, 65 participants responded to our questions. We then adjusted the participant profiles based on the criteria we established in the methods section, including prior remote audit experience and at least five years of experience in their respective fields. We then sorted these 65 participants, resulting in 31 experts, as presented in Table 1 above.

Of the 31 participants involved in this study, 7 were experts serving as lecturers from three Universities in Indonesia, 10 were government auditors, 7 were university auditors, and 7 were auditors from Public Accounting Firms. The selection of participants was aligned with the predetermined research design, which required the involvement of auditors and academics with competencies in auditing. The identification process was carried out through searches of professional profiles on social media platforms (LinkedIn and Twitter) and recommendations from colleagues. This recruitment procedure was conducted continuously over the course of one month to ensure that the selected participants possessed relevant auditing experience.

Table 2. Consolidation of Findings in the First Stage of the Delphi Study

Dimensions	Theme
Data (3 Themes)	Data Mismatch Data Validity Data Security
Technology (2 Themes)	Internet Network ICT Equipment
Human Resources (2)	Understanding procedures Understanding related to usage
Regulations/SOPs (2 Themes)	Absence of Regulations Absence of Procedure

Source: data that has been processed by the author (2025)

In table 2, there are 4 main factors according to experts that influence the implementation remote audit on audit quality. First, the data factor: experts explain that the data obtained from the auditee in practice often does not match what the auditor requests in remote audits. Additionally, the auditors doubt the validity of the data obtained through these remote audit procedures. Other factors include technology, human resources, and the lack of clear procedures related to remote audit.

Table 3. Results of Stage 2 of the Delphi Method

Expertis No	Data	Technology	Human Resources	Regulation/SOP
E1	1	1	2	1
E2	1	1	2	1
E3	1	1	2	1
E4	2	1	2	1
E5	2	1	2	1
E6	1	2	1	1
E7	1	1	1	2
E8	2	1	2	1
E9	1	1	2	1
E10	2	2	1	2
E11	2	2	1	2
E12	2	2	1	1
E13	3	2	1	1
E14	3	1	2	1
E15	3	1	2	1
E16	2	2	2	1
E17	2	1	2	1
E18	2	1	1	1
E19	2	1	1	1
E20	2	1	1	2
E21	2	1	1	1
E22	2	2	1	1
E23	1	1	1	2
E24	1	1	1	2
E25	2	1	1	2
E26	2	1	1	2
E27	2	1	1	2
E28	2	1	1	2
E29	1	2	1	2
E30	2	1	2	1
E31	2	1	1	1
Mean Group Rank	3.11	2.39	2.15	2.35

Source: data that has been processed by the author (2025)

Table 3 shows the mean group ranks for the four dimensions in this study, with values ranging from 2.15 to 3.11. The human resources dimension had the lowest average ranking (2.15), followed by regulations (2.35), technology (2.39), and data (3.11). In the Delphi method, a lower ranking indicates a higher level of priority or importance, these results indicate that the expert panel considered human resources to be the most important dimension to consider, while data was considered the lowest priority compared to the other dimensions. Kendall's W test results are 0.150 with a p-value of 0.003, as shown in Table 4.

Table 4. Test Results Kendall's W

N	31
Kendall's W	.15
Chi-Square	13.968
df	3
Sig.	0.003

Source: data that has been processed by the author (2025)

Table 4 presents the results of the Kendall's W test, yielding a p-value of 0.003. A p-value <0.05 indicates that the ranking of each expert is considered consistent; therefore, this study does not require further testing (Zhai et al., 2020). Meanwhile, Kendall's W of 15% indicates that each expert's answer falls into the category of low agreement (Zhai et al., 2020).

The Kendall's W analysis showed a p-value of 0.003, indicating that the ranking pattern provided by the experts was significant and not random. In other words, although each expert had a different perspective, they still followed a consistent pattern of assessment. As recommended by Zhai et al. (2020), a p-value <0.05 indicates that the Delphi process does not need to proceed to the next round because ranking stability has been achieved.

Meanwhile, a Kendall's W value of 15% indicates a low level of agreement among experts, a condition that commonly occurs when the panel consists of diverse backgrounds and perspectives or when the issue being discussed is complex and multidimensional. The low W value does not weaken the results, as the nature of this study emphasizes identifying priorities rather than achieving full consensus. Thus, the combination of a significant p-value and a low W value still provides a valid basis for drawing conclusions regarding the priority dimensions in this study.

Discussion

Data

In the first phase of the Delphi study, three dimensions of data were identified as factors influencing audit quality in remote audit practices, according to experts. Data factors were identified as the most important dimension influencing audit quality. The data context referred to by the experts in this study was audit evidence. Audit evidence is information obtained by auditors from various audit procedures, including confirmation, inspection, and analysis, used to support an opinion on the fairness of financial statements. According to international standards (ISA 500), audit evidence must be sufficient and appropriate for auditors to draw reliable conclusions. Recent research confirms this, for example, Hussein's (2025) study in Sudan found that audit quality improved significantly when auditors obtained sufficient audit evidence in accordance with ISA standards 500, as this can reduce audit risk and strengthen the basis for the auditor's opinion. This finding indicates that without sufficient audit evidence, the audit process cannot provide reasonable assurance to users of financial statements.

The importance of audit evidence is also evident in its relationship to the quality of financial reporting. Nweze et al. (2024), who studied commercial banks in Nigeria, found that external audit quality impacts the accuracy and reliability of financial statements, with robust audit evidence being a crucial component of this process. Similarly, Asogba et al. (2025)

demonstrated that audit quality, including the effectiveness of audit evidence-gathering procedures, contributes to improving the quality of financial statements of non-financial companies. Thus, audit evidence not only serves as a basis for the auditor's opinion but also plays a strategic role in maintaining the integrity of financial information used by investors, creditors, and regulators.

In the context of this study, experts noted three themes related to evidence in remote audit implementation. The first concerns the discrepancy between the requested data and the data obtained. In the process of requesting data remotely, auditees often do not understand the evidence the auditor truly desires. This finding can be explained by the social presence theory (Short et al., 1976.). According to this theory, the effectiveness of communication is influenced by social presence. This social presence is defined as the extent to which a person feels present in an interaction. Long-distance communication in remote audit tends to reduce social presence, thus creating obstacles in building closeness, trust, and understanding. In this context, auditees often feel that the information conveyed by the auditor is not understood, resulting in data that does not align with the auditor's expectations.

Data security is another factor. In remote audits, data security is a critical aspect because auditors and auditees frequently need to access, transfer, and store sensitive information through digital platforms, internet networks, and cloud-based systems. Research “*Audit Quality Under Remote Working Arrangement: The Role of Technology Competency*” Hsieh et al. (2025) demonstrated that companies with highly technologically competent workforces were able to mitigate the negative impacts on audit quality caused by remote work. This demonstrates that data security is not just about protection, it also involves the technical capability to implement security controls such as secure access, encryption, strong authentication, and backup/resilience processes in the event of technological disruptions.

In addition, the ISACA (2023) report identified that audits conducted in a remote environment increase privacy and security risks. These including challenges in ensuring the confidentiality of information during data transmission, verifying digital evidence, and securing equipment infrastructure (devices), as well as the security of auditors and auditees. They emphasize the importance of using best practices such as continuous risk assessment, the use of secure networks (VPNs, encryption), access controls, and clear regulations and data security policies as part of remote audit preparation. Thus, data security in remote audits is the foundation for stakeholder trust, regulatory compliance, and the validity of the audit results themselves. Bennett & Hatfield (2018) demonstrate that digital data sent to auditors is vulnerable to manipulation by the auditee, rendering the auditor's interpretation of the data inadequate and resulting in low-quality opinions.

Technology

Information technology plays a crucial role in maintaining the effectiveness and quality of remote audits. Research by Hsieh et al. (2025) found that the technological competence of both auditors and clients can reduce the risk of audit quality degradation when procedures are performed remotely. This suggests that technological support, such as audit software, data security systems, and adequate network infrastructure, can ensure auditors still obtain reliable audit evidence despite physical limitations and distance.

Another study by Alma'aitah et al. (2024) showed that client technological readiness plays a significant role in enhancing the positive impact of remote audits on audit quality. This finding is reinforced by Li et al. (2023), who demonstrated that technological support from audit firms not only improves audit efficiency but also auditor job satisfaction. Therefore, the application of information technology in remote audits is not only a technical necessity but also a crucial strategy for maintaining the credibility of audit results and stakeholder trust.

A stable internet connection is a key prerequisite for implementing remote audits. A weak internet connection can hinder data exchange, slow down communication between auditors and auditees, and increase the risk of data loss. Research by Li et al. (2023) confirms that high-quality networks directly contribute to the efficiency of remote audits and the satisfaction of auditors. Without adequate network support, auditors risk failing to obtain timely audit evidence, which can impact the accuracy of their audit opinion.

In addition to the network, an organization's information technology infrastructure also significantly determines the success of remote audits. Alma'aitah et al. (2024) found that client infrastructure readiness, such as the use of cloud storage, cybersecurity systems, and hardware supporting data access, acts as a moderating factor that strengthens the relationship between remote audits and audit quality. With an integrated and secure infrastructure, auditors can access digital evidence in real-time, maintain data confidentiality, and enhance the effectiveness of audit procedures. Therefore, a reliable internet network and robust infrastructure should be viewed as strategic investments to support the sustainability of remote audit practices.

Human Resources

Competent human resources (HR) is a fundamental factor in the successful implementation of remote audits. Auditors are required to possess digital literacy, data analysis skills, and an understanding of information technology to adapt traditional audit procedures to a digital format. Research by Hsieh et al. (2025) demonstrated that auditors' technological competence significantly contributes to maintaining audit quality in remote work environments. With adequate skills, auditors can utilize digital tools to effectively access, evaluate, and test audit evidence, regardless of physical limitations or the need for in-person communication.

Audit quality is significantly influenced by how auditors, as the primary human resources, manage challenges in remote audits. Alma'aitah et al. (2024) emphasized that client technological readiness will be more optimal if auditors have the ability to integrate digital evidence into the audit process. This is reinforced by Li et al. (2023), who found that while technological support increases efficiency, auditor satisfaction and adaptability also play significant roles in maintaining audit quality. Therefore, the role of human resources in remote audits extends beyond implementing procedures to being a key determinant of whether technology and infrastructure can truly translate into improved audit quality.

In this study, experts highlighted the auditee's understanding of how to use information technology tools. When auditees are unfamiliar with live meeting applications like Zoom and Google Meet, they struggle when asked to display or submit evidence. In practice, auditors often have to wait days to obtain the desired evidence simply because the auditee cannot send it. This presents a time-consuming challenge for auditors. This study highlights the auditor's understanding of audit procedures conducted remotely. In practice, auditors often feel confused about whether the audit procedures performed are adequate or require additional procedures. This is often encountered because some remote audit assignments lack clear written procedures.

Rules

Auditing regulations and standards play a crucial role in ensuring that remote audit practices align with the fundamental principles of accountability and transparency. In a remote context, risks related to the reliability of audit evidence, data security, and limitations of physical observation are heightened. Therefore, regulatory clarity regarding the procedures for collecting, storing, and verifying digital audit evidence is essential. Research by Li et al. (2023) demonstrates that the effectiveness of remote auditing hinges heavily on a regulatory

framework that supports new technology-based practices, enabling auditors to adapt procedures without compromising the quality or integrity of audit results.

Furthermore, research by Alma'aitah et al. (2024) found that the existence of clear regulations helps strengthen the relationship between technological readiness and audit quality. Regulations that emphasize data security standards, the validity of electronic evidence, and internal control mechanisms encourage both auditors and clients to invest in appropriate infrastructure and procedures. This not only improves the quality of audit evidence collected but also the credibility of financial reports in the eyes of stakeholders. Thus, regulations serve as the primary guideline to ensure that the transformation to remote auditing is effective, efficient, and continues to meet international audit quality standards.

In the context of this study, auditors assessed that the lack of standard regulations or standards specifically governing remote audit procedures presents unique challenges. Many experienced auditors found it difficult to adapt traditional procedures, such as physical inspections and direct observation, to a digital format without formal guidance. The lack of clarity in standards forces auditors to rely on the internal policies of each public accounting firm, which can ultimately lead to inconsistent practices and potential differences in audit quality between organizations.

The lack of comprehensive regulations regarding remote audits also raises concerns regarding the acceptability of digital audit evidence and data security. Auditors perceive that without standards, the risk of rejection of the methods and evidence used is higher, especially when audits are conducted by regulators or externally supervised. This aligns with the proposition that an unclear regulatory framework weakens the effectiveness of remote audits and creates inconsistencies in maintaining audit quality (Li et al., 2023; Alma'aitah et al., 2024). Therefore, the absence of standards not only burdens the auditor's task but also has the potential to reduce the accuracy of evidence interpretation and the credibility of audit results in the eyes of stakeholders.

CONCLUSION

This study reveals that factors influencing audit quality in remote audit implementation, as identified by experts, are important considerations for auditors when assessing the risks associated with the audit evidence collected. Based on the experts' views, evidence obtained through remote audits has a relatively lower level of reasonable assurance compared to audits conducted directly (on-site). Furthermore, the lack of specific regulations regarding remote audits is also an important consideration. Auditing regulations and standards play a crucial role in ensuring that remote audit practices remain aligned with the fundamental principles of accountability and transparency. In the context of conducting remote audits, risks related to the reliability of audit evidence, data security, and the limitations of physical observation are heightened. Therefore, regulatory clarity regarding the procedures for collecting, storing, and verifying digital audit evidence is crucial, given the potential for continued growth in remote audit practices in the future, not only due to the current situation force majeure, such as the COVID-19 pandemic, but also efficiency considerations in conducting audits. Although the research conducted in this study successfully illustrated the consensus of experts regarding the implementation of remote audits, the results have limitations in terms of generalization. Therefore, further researchers are advised to develop and refine these instruments. A questionnaire that can measure the dimensions that have been agreed upon by experts in this research, so that it can be tested quantitatively. Finally, this study utilizes descriptive data collected cross-sectionally, with the Delphi method providing a snapshot of the conditions during the two data collection sessions. Thus, we suggest that future research use a combination of qualitative and quantitative data (mixed methods research) to gain a more comprehensive understanding and reduce potential bias through triangulation.

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