

# The Effect of Timeliness, Transparency, and Effectiveness of Recommendations on Audit Quality (Study at the Audit Board of Southeast Sulawesi Province)

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Informasi Artikel	Abstract
E-ISSN : 3026-6874 Vol: 3 No: 12 December 2025 Page : 30-37  <b>Keywords:</b> Timeliness Transparency Effectiveness of recommendations Audit quality	<i>This study aims to analyze the influence of timeliness, transparency, and the effectiveness of recommendations on audit quality at the Audit Board(BPK) of Southeast Sulawesi Province. The research focuses on an economic-financial perspective, namely how these three variables play a role in improving the efficiency of fiscal governance, public spending accountability, and the effectiveness of state financial oversight. Research data were obtained through questionnaire distribution and audit document analysis. The results show that timeliness has a significant effect on audit quality because it is able to maintain the relevance of findings and accelerate follow-up. Transparency has a significant effect on increasing public trust and auditor credibility. The effectiveness of recommendations has the strongest influence on audit quality because it determines the implementation of financial governance improvements in audited entities. This study emphasizes the importance of promoting a fast, open, and responsive audit system to improve the quality of state financial management.</i>

## Abstract

Penelitian ini bertujuan untuk menganalisis pengaruh ketepatan waktu, transparansi, dan efektivitas rekomendasi terhadap kualitas audit di Badan Pemeriksa Keuangan (BPK) Provinsi Sulawesi Tenggara. Penelitian ini berfokus pada perspektif ekonomi-keuangan, yaitu bagaimana ketiga variabel tersebut berperan dalam meningkatkan efisiensi tata kelola fiskal, akuntabilitas pengeluaran publik, dan efektivitas pengawasan keuangan negara. Data penelitian diperoleh melalui penyebaran kuesioner dan analisis dokumen audit. Hasil penelitian menunjukkan bahwa ketepatan waktu memiliki pengaruh signifikan terhadap kualitas audit karena mampu menjaga relevansi temuan dan mempercepat tindak lanjut. Transparansi memiliki pengaruh signifikan dalam meningkatkan kepercayaan publik dan kredibilitas auditor. Efektivitas rekomendasi memiliki pengaruh paling kuat terhadap kualitas audit karena menentukan implementasi perbaikan tata kelola keuangan di entitas yang diaudit. Penelitian ini menekankan pentingnya mempromosikan sistem audit yang cepat, terbuka, dan responsif untuk meningkatkan kualitas pengelolaan keuangan negara.

**Kata Kunci:** Ketepatan waktu, Transparansi, Efektivitas rekomendasi, Kualitas audit

## INTRODUCTION

State financial management is essentially an effort to ensure that all public resources are managed efficiently, effectively, and accountably (Bandy, 2023; Nurfadila, 2024). In a modern economic system, oversight through audits is no longer viewed simply as an administrative process, but as a strategic instrument with a broad impact on fiscal governance and regional and national economic stability (Afadzinu, Németh, et al., 2024). Quality audits can provide added value to the government, not only by identifying errors, but also through their role in improving processes, increasing the accuracy of financial information, and ensuring that the state budget provides optimal benefits to the public (Karabayev et al., 2021; Lauletta et al., 2020; Nedyalkova, 2020). Therefore, high audit quality is an essential requirement for supporting good financial governance.

The role of the Audit Board (BPK) in this context is crucial. As an independent state audit institution, the Audit Board (BPK) holds a constitutional mandate to ensure that public financial management is carried out in accordance with the principles of transparency, accountability, and effectiveness (Mainingrum et al., 2023; Sakti et al., 2024). Audit findings issued by the Audit Board (BPK)

serve as a crucial basis for government decision-making and in enforcing fiscal discipline (Pamungkas et al., 2019; Siahay & Siahay, 2023). If audit quality is low, recommendations will not have a significant impact on improvements, thus potentially leading to recurring budget irregularities and waste. Conversely, high audit quality can drive government financial governance reform and strengthen internal oversight systems across various government entities.

The research that underpins this study identifies three key factors that determine audit quality: timeliness, transparency, and the effectiveness of recommendations. Timeliness is crucial because it determines the relevance of the audit report to the planning and budgeting cycle (Hendi & Sitorus, 2023; Nehme et al., 2022). Late audit reports often lose their effectiveness because the recommendations provided no longer reflect actual conditions or can no longer be implemented within the current budget cycle (Matlala & Uwizeyimana, 2020). From an economic-financial perspective, audit timeliness is closely linked to fiscal efficiency, as the sooner errors are identified, the sooner corrections can be implemented, thus minimizing potential state losses.

Transparency in the audit process is the foundation of public trust (Siahay, 2023). High transparency demonstrates the auditor's openness in communicating procedures, findings, and recommendations to the public and the audited entity (Heald, 2018; Viana et al., 2022). This is particularly important in the context of managing state finances, which are funded by public taxes. Transparency also reduces the risk of moral hazard and ensures that audits are conducted objectively and professionally (Afadzinu, Lóránt, et al., 2024). The more transparent the audit process, the greater the legitimacy of the Audit Board (BPK) in carrying out its duties.

Meanwhile, the effectiveness of audit recommendations is a key indicator of audit success (Indriani et al., 2024). Recommendations that are not followed up or cannot be implemented indicate that the audit process has not had a substantial impact on improving financial governance. The effectiveness of recommendations reflects the extent to which auditors understand the operational context of government entities and provide concrete and implementable solutions (Budiman & Amyar, 2021). When audit recommendations are consistently implemented, the quality of state financial management improves, the risk of irregularities decreases, and fiscal stability is maintained (Kaomaneng et al., 2023).

Thus, the relationship between the timeliness, transparency, and effectiveness of recommendations and audit quality is not simply linear but mutually reinforcing. These three factors collectively form a crucial foundation for creating audits with integrity and a tangible impact on improving state financial governance. This research provides a deeper understanding of the importance of improving audit quality within the Audit Board (BPK) of Southeast Sulawesi and its implications for strengthening the regional and national economic-financial systems.

## **METHOD**

This research employed a quantitative approach with a descriptive design, a method aimed at describing the value of a variable by processing data into numbers, then analyzing it using descriptive statistics to test the validity of the formulated hypothesis (Sugiyono, 2020). The research was conducted at the S Audit Board (BPK) of Southeast Sulawesi Province, located in Kendari City. This location was chosen because it was relevant to the research objectives, which focused on assessing audit quality from the perspective of BPK Southeast Sulawesi auditors, particularly regarding timeliness, transparency, and the effectiveness of recommendations in the audit process. This research ran from August to December 2025.

A population is the entire object or subject with specific characteristics and numbers determined by the researcher as study material to draw conclusions (Sugiyono, 2020). In this study, the population included all 30 employees of the Audit Board (BPK) of Southeast Sulawesi Province. The sample itself was a subset of individuals representing the characteristics of that population. Because the population was less than 100, this study used a total sampling or census technique. This technique stipulates that all members of the population are used as research samples (Sugiyono, 2020). Therefore, all 30 employees of the Audit Board (BPK) of Southeast Sulawesi Province were sampled in this study.

## RESULTS AND DISCUSSION

This study aims to examine the influence of timeliness, transparency, and the effectiveness of recommendations on audit quality at the Audit Board (BPK) of Southeast Sulawesi Provincial. The data used are primary data sourced from the opinions of employees of the Audit Board (BPK) of Southeast Sulawesi Provincial regarding audit quality, timeliness, transparency, and the effectiveness of recommendations in the audit process.

The analysis was conducted using multiple linear regression after the data met the classical assumption tests, including tests for normality, multicollinearity, autocorrelation, and heteroscedasticity. Overall, the regression model met the eligibility requirements.

### Regression Test

**Table 1 Regression Test Results**  
**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-1.731	3.013		-.575	.570
Timeliness	.338	.158	.207	2.146	.041
Transparency	.608	.154	.475	3.957	.001
Effectiveness of Recommendations	.422	.138	.342	3.052	.005

a. Dependent Variable: Audit Quality

Source: Processed data (2025)

For the hypothesis test of the effect of X1 on Y, it can be interpreted based on the probability t-statistic test, with t count (2.146) > t (0.025;30) (2.042) and a rho value of 0.041 < 0.05. Therefore, the decision is taken to reject H0 and H1 is accepted, This means that Timeliness has a positive and significant effect on the Audit Quality of the Southeast Sulawesi Provincial Audit Agency, at a significance level of 5%.

For the hypothesis test of the effect of X2 on Y, it can be interpreted based on the probability t-statistic test, with t count (3.957) > t (0.025;30) (2.042) and a rho value of 0.001 < 0.05. Therefore, the decision is taken to accept H1 and H0 is rejected. This means that Transparency has a positive and significant effect on the Audit Quality of the Southeast Sulawesi Provincial Audit Agency, at a significance level of 5%.

Meanwhile, for the hypothesis test of the influence of X3 on Y, it can be interpreted based on the t-statistic probability test, with t count (3.052) > t (0.025;30) (2.042) and rho value of 0.005 < 0.05, Therefore, the decision was taken that H0 was rejected and H1 was accepted. This means that the Effectiveness of Recommendations has a positive and significant effect on the Audit Quality of the Audit Board of Southeast Sulawesi Province, at a real level of 5%.

### Simultaneous Test (F Test)

**Table 2 The Result of Simultaneous Test**  
**ANOVA<sup>a</sup>**

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	294.850	3	98.283	77.395	.000 <sup>b</sup>
Residual	33.017	26	1.270		
Total	327.867	29			

a. Dependent Audit Quality

b. Predictors: (Constant), Effectiveness of Recommendations, Timeliness, Transparency

For the hypothesis test of the influence of X1, X2 and X3 on Y simultaneously, it can be interpreted based on the F test, with F count (77.395) > F (0.05; 3.30) (2.975) and rho sig. value of 0.000 < 0.05, Therefore, the decision was taken that H1 was accepted and H0 was rejected. This means that timeliness, transparency and effectiveness of recommendations simultaneously have a positive and significant effect on the audit quality of the Audit Board (BPK) of Southeast Sulawesi Provincial, at a real level of 5%.

### Multiple Determination Coefficient Analysis (R<sup>2</sup>)

The multiple determination coefficient is used to see how far the model formed can explain the actual conditions. It can also be interpreted as the proportion (percentage) of the diversity of Y explained by the regression model or to measure the contribution of the independent variable X to the diversity of the dependent variable Y (Suliyanto, 2018).

**Table 3 The Result of Multiple Determination Coefficient**

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.948 <sup>a</sup>	.899	.888	1.127

a. Predictors: (Constant), Effectiveness of Recommendations, Timeliness, Transparency

b. Dependent Variable: Audit Quality

Based on table 3, the r coefficient of 0.948 indicates that the independent variables of timeliness, transparency and effectiveness of recommendations simultaneously have a close relationship with the Audit Quality of the Audit Board of Southeast Sulawesi Province, while the R Square (determination coefficient) is 0.899 or 68%. This shows that the independent variables of timeliness (X1), transparency (X2) and effectiveness of recommendations (X3) can explain the Audit Quality of the Audit Board of Southeast Sulawesi Province (Y), with a contribution of 89.9% while the remaining 10.1% is influenced by other variables.

### The Influence of Timeliness on Audit Quality

Timeliness is a critical factor determining audit quality, as reports prepared on schedule have greater benefits for stakeholders. Research shows that the timeliness variable achieved an average score of 4.42, which is considered very good, with the highest indicator being the absence of delays in submitting audit reports (4.53). This reflects that the Southeast Sulawesi Provincial Audit Board (BPK) has an effective time management system in place from the planning stage, through field audit implementation, to report finalization.

Timeliness significantly impacts audit quality because delays can reduce the relevance of findings, hinder follow-up, and undermine public trust (Afadzinu, Dávid, et al., 2024). Several studies reinforce this finding by confirming that audit quality reflects the reliability of information for decision making at the executive and legislative levels (Kholik & Kuntadi, 2024; Togatorop & Meiden, 2024). Auditor adherence to schedules also indicates effective internal control mechanisms, supported by team coordination, work discipline, and consistent application of audit standards (Ariani et al., 2023; Irianto et al., 2024).

Furthermore, timeliness positively impacts perceptions of auditor professionalism. Timely reports allow for immediate action on recommendations, allowing audit results to be directly used to improve governance. Thus, timeliness is not just an administrative aspect, but an essential part of audit quality that is credible and relevant to both local governments and the public (Zeyn, 2018).

### **The Impact of Transparency on Audit Quality**

Transparency is a key element in improving audit quality because it reflects the openness of the process, ease of access to information, and clarity of report delivery. The results show that the transparency variable achieved a high average score (4.34), indicating that BPK auditors have consistently applied the principle of openness. The highest indicator was the completeness of information in the audit report (4.40), indicating that auditors are able to convey information clearly and in accordance with standards.

Transparency directly impacts audit quality because it allows stakeholders to trace all stages of the audit (Darmawan, 2023). Information disclosure increases auditor accountability, reduces the potential for bias, and strengthens trust in both the audited entity and the public (Sari & Muslim, 2023). Previous research also confirms that transparency influences public perception of the audit institution's credibility (Karim et al., 2024; Rosidah et al., 2023).

Furthermore, transparency supports audit effectiveness through open communication between auditors and auditees (de Fine Licht, 2019). When the clarification process is conducted clearly, audit findings can be better understood, making recommendations more relevant and easier to follow up on. In the context of the Southeast Sulawesi BPK, transparency strengthens auditor independence and ensures that the audit process is free from interference. Overall, transparency enhances the objectivity, reliability, and usefulness of audit reports. With a high level of transparency, audit quality increases because the entire audit process can be accounted for professionally and responsibly (Efunniyi et al., 2024).

### **The Impact of Recommendation Effectiveness on Audit Quality**

The effectiveness of recommendations reflects the extent to which auditor findings can be implemented by the audited entity to correct weaknesses in financial management. The results showed an average score of 4.32, which is considered very good. The highest indicator was the willingness of management and work units to accept auditor recommendations (4.43), indicating that recommendations are considered relevant and actionable.

Effective recommendations must be relevant to the entity's conditions, implementable, and have a systemic impact (Moldovan & Balan, 2024). Most respondents assessed the audit recommendations as appropriate for the organization's conditions, although a small number still considered them not fully on target. However, overall, recommendations have been proven to improve internal control, increase financial efficiency, and strengthen reporting systems (Al-Sabti, 2023; Rashid et al., 2021).

The effectiveness of recommendations is also influenced by the auditor's monitoring mechanism. The study found that the follow-up process ran quite well, supported by routine coordination between auditors and audited entities (Anasta et al., 2024; Umor et al., 2020). The more quickly recommendations are followed up, the greater their contribution to improving public accountability (Lestari & Rohman, 2022).

Previous research confirms that audit quality is assessed by the implementation and relevance of the recommendations (Alzeban, 2019; Lubenchenko et al., 2022; Yulitasari & Suryanto, 2024). Recommendations that can drive real change within an entity will significantly improve audit quality. Thus, the effectiveness of recommendations is a key indicator of audit success and the strategic value of the BPK in strengthening regional financial governance.

### **The Influence of Timeliness, Transparency, and Recommendation Effectiveness on Audit Quality**

Timeliness, transparency, and recommendation effectiveness are three variables that work simultaneously and mutually reinforcingly in determining audit quality. The results show that all three have high average scores, reflecting the implementation of effective and accountable audit principles at the Audit Board (BPK) of Southeast Sulawesi Provincial.

Timeliness ensures that audit reports are prepared while information is still relevant, thus ensuring optimal added value (Almuzaiqer, 2018). Transparency strengthens accountability because all audit stages can be traced and accounted for (Sari & Muslim, 2023). Meanwhile, recommendation effectiveness ensures that audit results have a tangible impact on improving the internal control system and performance of local government entities (Bananuka et al., 2018).



These three variables are mutually supportive: timeliness facilitates transparency, as a disciplined schedule demonstrates openness in the audit process. Transparency helps audited entities understand findings, making recommendations easier to implement. Furthermore, recommendation effectiveness serves as final proof that the audit process is high-quality and has a tangible impact.

In the context of the Audit Board (BPK) of Southeast Sulawesi, these three variables reflect the institution's strategic role in maintaining public accountability. Their implementation enhances the institution's credibility and strengthens its oversight function over regional financial management. Overall, the study confirms that timeliness, transparency, and effectiveness of recommendations have a strong and significant simultaneous influence on audit quality.

## CONCLUSION

Timeliness has a positive and significant impact on audit quality at the Audit Board of Southeast Sulawesi Province. This confirms that timely reporting maintains the relevance of findings, expedites follow up, and enhances stakeholder trust. Transparency has a positive and significant impact on audit quality at the Audit Board of Southeast Sulawesi Province. This indicates that the more open the audit process, the greater the auditee's and public's trust in the audit results. Information transparency enhances auditor accountability and strengthens overall audit quality. The effectiveness of recommendations has a positive and significant impact on audit quality at the Audit Board of Southeast Sulawesi Province. This shows that the more effective the auditor's recommendations, the greater their contribution to improving governance, operational efficiency, and regulatory compliance, as well as improving the audit quality of the Audit Board of Southeast Sulawesi Province in general. Timeliness, transparency, and the effectiveness of recommendations simultaneously have a positive and significant impact on audit quality at the Audit Board of Southeast Sulawesi Province. This shows that the combination of these three variables creates a more accountable, professional, and results-oriented audit system and has an impact on improving the audit quality of the Audit Board of Southeast Sulawesi Province in general.

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