

# Optimizing Auditor Performance : Examining the Mediating Role of Communication in the Work Environment

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## Abstract

This research has high significance in the context of operational efficiency and effectiveness of the Riau Province Inspectorate Office as well as improving employee performance. There is a lack of research regarding the role of communication, so researchers explore it further through a deeper understanding of the interaction between communication and the work environment and provide valuable insights for management to improve internal communication strategies, manage the work environment, and design policies that support the performance of auditor employees. This research approach is quantitative, with sampling using a cluster random sampling technique involving 121 auditor respondents. Data analysis was carried out using SEM with SMART PLS 4 processing. Research findings suggest that the work environment influences auditor performance and communication contributes as mediation, which strengthens the influence of the work environment on auditor performance. In conclusion, communication plays a role in mediating the influence of the work environment on the performance of auditors at the Riau Province Inspectorate Office. Thus, these findings can be used as a basis for developing more effective management strategies by prioritizing the role of communication in improving the quality of auditor performance.

**Keywords:** Work Environment, Communication, Performance, Auditor

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## Introduction

In the era of globalization and rapid technological advancement, human resources (HR) play a crucial role in the success of an organization. They are not only the prime movers in achieving set activities and goals but also the most critical assets that can provide a competitive advantage to the organization. Rapid scientific and technological breakthroughs have had a significant impact on the way people work and HR productivity. Modern employees must be able to respond to these changes quickly, adjust to flexibility, and utilize existing technology (Arraniri & Iqbal, 2021). Therefore, the role of influential leaders in managing HR is vital. Arraniri and Iqbal (2021) assert that leaders must have practical leadership skills to motivate and guide employees while ensuring that each team member can

contribute optimally according to their abilities. Managers must also continually identify and respond to changes in technology and industry trends that may affect work and job demands. Managers are faced with several challenges in the digital economy, including increased job demands and the need for new skills (Kubicek, 2015; Wang, 2016; Tarafdar, 2016). Technological advancements such as digital transformation within the banking sector (Jorge, 2019) reinforce the urgency for managers to adapt to disruptive technologies while developing e-leadership competencies for remote working and digitalization (Chegurova, 2021). However, Bencsik (2020) highlights that managers' preparation in the face of such changes, especially in dealing with human issues, still needs to be improved. This lack of preparation is a serious concern given the high prevalence of Information and Communication Technology (ICT) demands among managers (Stadin, 2021). In the context of increasingly complex and fast-changing work dynamics, managers must be able to overcome the challenges they face with technological advances (Kubicek, 2015; Wang, 2016; Tarafdar, 2016). They must also understand how technology affects business strategies and managerial decisions (Tarafdar, 2016). However, the need for adequate preparation among managers, especially in addressing human issues arising from digital transformation, suggests further research to identify gaps in managers' preparation for the digital economy (Bencsik, 2020; Stadin, 2021).

Government Internal Audit (APIP) ensures government effectiveness and efficiency, especially in implementing local government (Silaban, 2020). However, APIP often faces challenges such as corruption, low capability, and independence issues (Silaban, 2020; Nasrin, 2023). To overcome these challenges, APIP needs to enhance its role as a consultant and quality assurance (Nasrin, 2023) and improve the quality of financial reports (Agussalim, 2022). Technology, such as continuous auditing, can help APIP's oversight role (Firmansyah, 2023). APIP functions, including fraud detection and supporting fairness of financial statements, are critical in strengthening the internal control system (Siwy, 2016). Restoring and strengthening the role of APIP can contribute to building a high tone at the top and preventing corruption (Budirahardjo, 2019). However, there are barriers to improving APIP's capabilities, such as unclear division of time and tasks and lack of a dedicated budget (Sarjono, 2018). A risk-based audit approach can also increase APIP's role in achieving development targets (Mujannah, 2018). However, the various challenges faced by APIP, such as corruption and lack of capability, require serious attention to strengthen the role of this institution (Silaban, 2020; Nasrin, 2023). Enhancing APIP's role as a consultant and quality assurance, as suggested by Nasrin (2023), is an essential step in improving the effectiveness of internal control. In addition, modern technology, such as continuous auditing, can assist APIP in detecting fraud and improving supervisory efficiency (Firmansyah, 2023). However, to achieve this, APIP must also pay attention to internal barriers, such as unclear division of tasks and lack of budget support (Sarjono, 2018). By strengthening its role and capabilities, APIP can significantly contribute to building a robust internal control system and preventing corrupt practices (Budirahardjo, 2019). Thus, through revitalization and strengthening efforts, APIP can become a strong pillar in maintaining the integrity and credibility of local government administration.

In the context of government internal oversight, the importance of a conducive work environment becomes increasingly evident. A comfortable and enabling work environment

motivates employees to excel in their work. It lays a strong foundation for institutions such as APIP to achieve their goals and tasks more effectively. Studies conducted by Suwaidi (2019) and Putri (2019) highlight that factors such as comfort, support, and diversity in the workplace can significantly impact employee performance and satisfaction. Meanwhile, understanding organizational culture, as investigated by Harijono (2019), sheds light on how values and norms embedded in the work environment can affect the performance of an institution like APIP. Several studies have emphasized the importance of a conducive work environment in enhancing employee performance and satisfaction. Both Suwaidi (2019) and Putri (2019) stress the role of a comfortable and enabling work environment in motivating employees and improving their performance. This is highly relevant to the Government Internal Oversight Agency (APIP), which plays a crucial role in creating such an environment. APIP's readiness for sustainable audit implementation is critical (Firmansyah, 2023). Harijono (2019) asserts the significance of a conducive work environment.

The role of auditors in society is crucial in ensuring the integrity of financial reporting and maintaining public trust in the accounting profession (Tjan et al, 2024). Over time, auditors face increasingly challenging expectations from stakeholders, especially following major corporate accounting scandals that have eroded trust in the profession. To address these challenges, researchers and practitioners have focused on examining factors that can optimize auditor performance. One key area that has received considerable attention is the role of communication in the work environment and its influence on auditor performance. Communication is essential for auditors to effectively carry out their responsibilities and fulfill the objectives of an audit. Effective communication facilitates the exchange of information, clarification of expectations, and coordination of efforts among auditors and other stakeholders involved in the audit process.

Optimizing internal auditor performance involves various individual and organizational factors that can affect auditor effectiveness. One key factor that has garnered attention in recent years is the role of communication in the work environment. Formal and informal communication plays a crucial role in facilitating the exchange of information, ideas, and feedback between auditors and other stakeholders. Communication serves as a means to convey instructions, clarify, resolve conflicts, and foster collaboration within the organization. However, the mediating role of communication in the work environment and its impact on internal auditor performance is a relatively underexplored research area. This study aims to address this knowledge gap by examining the relationship between communication in the work environment and internal auditor performance, focusing on the mediating role of communication.

Internal auditors' effectiveness is influenced by their technical skills and knowledge and their ability to communicate effectively with various stakeholders. Effective communication helps auditors build relationships, gain cooperation, and understand and implement their recommendations. This promotes transparency, accountability, and trust, essential elements of a well-functioning internal audit function. Previous research indicates that effective communication positively impacts individual performance in various organizational roles. For example, research has found that effective communication enhances job satisfaction, commitment, and performance among employees in various sectors. However, these findings cannot be automatically generalized to the context of internal auditors, as their roles and

responsibilities significantly differ from those of other organizational roles.

The unique nature of the internal audit function, which requires independence and objectivity, makes effective communication increasingly important for auditors. Internal auditors need to communicate complex and technical information effectively to stakeholders who may have a different level of expertise. Additionally, they must clearly, concisely, and promptly communicate findings, recommendations, and potential risks to management, audit committees, and other critical stakeholders. The mediating role of communication can be explained by information processing theory, which states that communication acts as a "relay" mechanism, influencing the flow of information between individuals and groups within an organization. Effective communication ensures that information is transmitted, understood, and used accurately, leading to better decision-making, problem-solving, and performance.

The work environment can significantly affect communication effectiveness. Conversely, a hostile work environment characterized by poor communication practices, bureaucratic structures, and limited resources can hinder effective communication and impede the performance of internal auditors. Therefore, it is essential to understand how communication interacts with the work environment to optimize internal auditor performance. This study aims to contribute to existing knowledge by empirically investigating the relationship between communication in the work environment and internal auditor performance. By examining the mediating role of communication, this research seeks to elucidate the mechanisms through which communication influences internal auditor performance.

## Research Design and Method

This research utilizes a quantitative design involving collecting numerical data and statistical analysis to address research questions. The participants in this study are 121 auditors in the Provincial Inspectorate Office of Riau. Participants were selected using purposive sampling, which involves selecting respondents who meet specific criteria relevant to this research. Data was collected using a questionnaire designed to evaluate employees' perceptions of the work environment and performance. The questionnaire consists of several questions related to the variables under study, including communication as a mediating variable. Data were collected by distributing questionnaires to research participants. After participants completed the questionnaire, their data were collected and stored for further analysis. Data from the questionnaire will be analyzed using the Structural Equation Modeling - Partial Least Squares (SEM-PLS) method. This method was chosen because it can address potential issues that may arise in data when using multiple regression in Structural Equation Modeling (SEM). Validity and reliability analyses will be conducted to ensure the construct validity and reliability of the measurement instrument used. This is important to ensure that the instrument used in this study can measure the variables under study accurately and consistently. Statistical analysis will be conducted in several stages, including descriptive analysis to obtain an overview of the variables under study, correlation analysis to examine the relationship between variables, and regression analysis to test research hypotheses.

## Results and Discussion

### Result

This study evaluated a measurement model, also known as an outer model, which assesses the relationship between construct variables (indicators) and latent variables. This evaluation can use validity and reliability testing approaches (Danial, Syahrir, 2020). The value of outer loadings or loading factors is utilized to test convergent validity. An indicator meets convergent validity in the excellent category if the outer loading value exceeds 0.7. The convergent validity of the measurement model can be evaluated through the correlation between indicator and variable scores. An indicator is deemed valid if it achieves an Average Variance Extracted (AVE) value of more than 0.5 or indicates that all outer loadings of variable dimensions have load values greater than 0.5.

**Table 1. Validity Test results**

Variable	Indicator	AVE	Rules	Status
Work environment	X	0.586	>0.5	Valid
Auditor Performance	Z	0.561	>0.5	Valid
Communication	Y	0.581	>0.5	Valid

Source: PLS Output (2023)

The validity test results for the four instruments, as shown in Table 1, indicate valid outcomes as each instrument has an Average Variance Extracted (AVE) value exceeding 0.5. The table also lists the results of outer loadings, indicating that these variables have external load values exceeding 0.5. Therefore, the indicators related to these variables can be relied upon and considered valid for subsequent analysis stages. Subsequently, a reliability test is conducted to measure questionnaires that serve as indicators of a variable or construct. A questionnaire is considered reliable if respondents' answers to statements are consistent and stable over time. This test examines the accuracy, precision, and consistency in measuring the construct or variable under study. Reliability tests for each variable are conducted by testing Cronbach's Alpha and Composite Reliability (rho\_c) statistics, which are more than or = 0.7.

**Table 2. Reliability Test Results**

Variable	Cronbach alpha	Rho_c	Status
Communication	0.921	0.934	Reliable
Auditor Performance	0.944	0.950	Valid
Work environment	0.948	0.954	Valid

Source: PLS Output (2023)

Table 2 presents the results of reliability tests on three instruments, demonstrating reliable outcomes as each instrument has a Cronbach's alpha value exceeding 0.70. Evaluation is conducted through the coefficient of determination or R-Square ( $R^2$ ), which measures how much variation in dependent (endogenous) variables can be explained by variation in independent (exogenous) variables based on the test results conducted.

**Table 3. Test of Determination Coefficient R<sup>2</sup>**

No	Variable	R Square (R <sup>2</sup> )	R Square Adjustable
1	Work environment		
2	Auditor performance	0.843	0.841
3	Communication	0.796	0.795

Source: PLS Output (2023)

Table 3 shows that the work environment and communication as mediating variables are crucial and strongly influence audit performance by 84.3% and 79.6%, respectively. Thus, communication acts as a mediating variable in the relationship between the work environment and employee performance, meaning that part of the effect of the work environment on employee performance is mediated by communication.

The analysis results aim to determine the indirect effects in this study, namely testing the intervention variables as connectors between independent and dependent variables. The intervention test results can be seen in Table 4, proving that communication acts as a mediator between the work environment and auditor performance at the Riau Provincial Inspectorate Office. If the P-value is less than 0.05, the latent variable has an influence, and if the original sample (O) is positive, it means the influence is positive. Also, observe the T-Stat; if it exceeds 1.96, it has a significant effect. Thus, it can be proven that each variable has interrelated effects.

**Table 4. Specifics Indirect Effect Test Results**

	Original Sample	Sample Mean	Standard Deviation	T Statistics	T Values
X → Z → Y	9,596	0.595	0.064	9.307	0.000

Source: PLS Output (2023)

**Table 5. Direct Effect Test Results**

	Original Sample	Sample Mean	Standard Deviation	T Statistics	T Values
X → Y	0.272	0.274	0.074	3.647	0,000
X → Z	0.892	0.894	0.015	59.536	0,000
Z → Y	0.668	0.665	0.075	9.521	0,000

Source: PLS Output (2023)

The data analysis in Table 5 indicates a significance value of 0.00, less than 0.05. Thus, the hypothesis testing results state that the work environment influences auditor performance. The outcome suggests that the work environment influences auditor performance. Therefore, the hypothesis of this study asserts, "there is an influence of the work environment on auditor performance and communication plays a role in mediating the influence of the work environment on auditor performance at the Riau Provincial Inspectorate Office."

Based on the testing results for communication, the work environment variable has a value of 0.00, indicating that auditors at the Riau Provincial Inspectorate Office have a good work environment, which can positively impact adequate communication levels. Regarding the testing results between communication and employee performance, the communication variable also has a significance value of 0.00, less than 0.05, indicating that good



communication influences auditor performance at the Riau Provincial Inspectorate Office. The work environment variable influences employee performance through communication as a mediator.

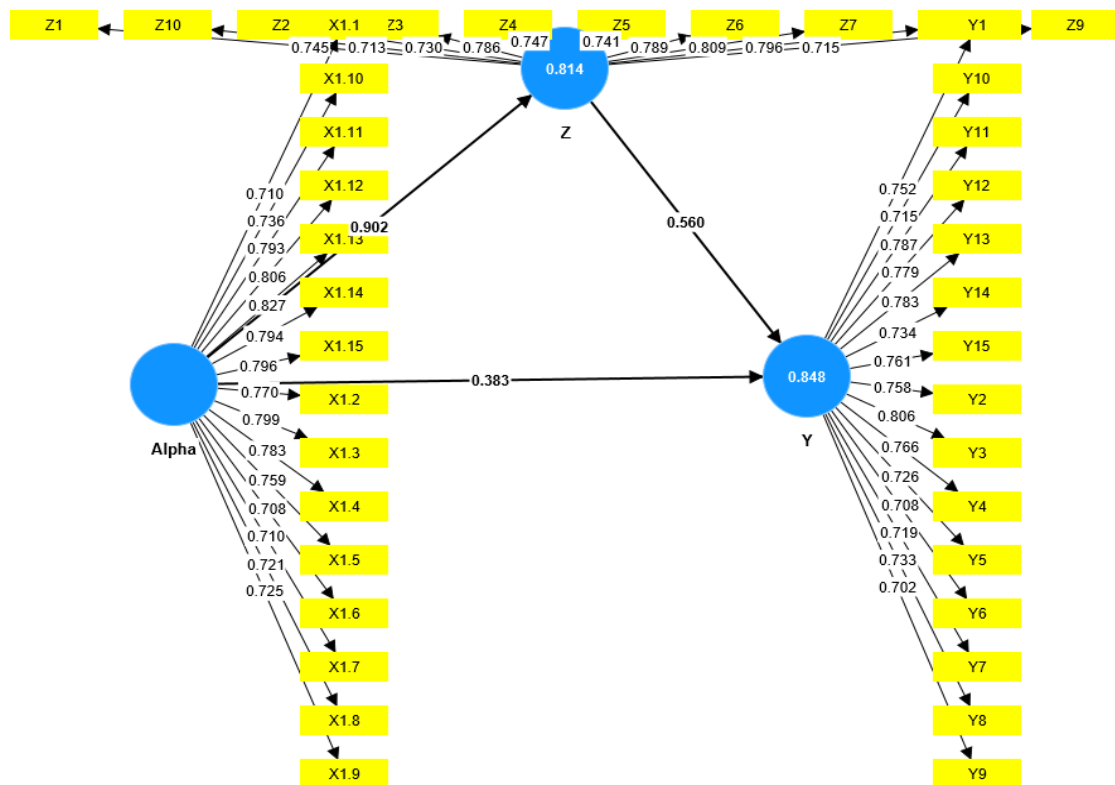


Figure 1. SEM PLS Path Analysis Test Results

## Discussion

The research findings indicate that the work environment variable significantly influences the performance of Government Internal Auditors at the Riau Provincial Inspectorate Office. This finding confirms that the work environment variable plays a crucial role in determining the performance of Government Internal Auditors. A conducive work environment can provide auditors with the necessary support and resources to perform their duties effectively and efficiently. A good work environment can motivate auditors, provide access to relevant information, facilitate collaboration with colleagues, and better equip them to face work challenges. Additionally, the communication variable also strongly mediates the relationship between the work environment and auditor performance. This suggests that effective communication in the workplace can influence auditors' perceptions of their work. Communication is identified as a linking factor between the work environment variable and the performance of Government Internal Auditors because good communication in the workplace is believed to facilitate the exchange of relevant information between auditors and stakeholders, improve understanding of tasks and responsibilities, and facilitate collaboration and coordination among auditors and their colleagues.

In carrying out their duties, Government Internal Auditors at the Riau Provincial Inspectorate Office are greatly influenced by their work environment. A good work

environment can help enhance their performance, while a poor work environment can lead to performance decline. In this study, we identified several work environment factors that significantly influence auditor performance. Factors such as temperature, noise, lighting, and workplace facilities can affect auditor concentration and comfort in performing their duties. Auditors working in good physical conditions perform better than those working in poor conditions. Organizational support also has a significant influence on auditor performance. Organizational support includes management support, colleague support, and job autonomy. Auditors who receive adequate organizational support feel supported and motivated to perform well, positively impacting their performance. Organizational culture also plays a role in influencing auditor performance. An organizational culture that promotes teamwork, supportive attitudes, and high work ethics can enhance auditor performance. Auditors working in a positive organizational culture feel more motivated and contribute maximally.

Previous studies have shown that a conducive work environment significantly impacts internal auditor performance. In her research, Pitaloka (2014) emphasized that auditors working in a supportive environment tend to have higher job satisfaction levels, solid organizational commitment, and overall better performance. Similar findings were also found by Bahtiar (2022), highlighting the importance of a work environment that facilitates creating optimal conditions for auditor performance. Sariningsih (2023) examined several work environment factors affecting auditor performance and found that precise control positions, high self-efficacy levels, and measurable time budget pressures can improve auditor performance. These findings are supported by Bible's (2005) study, which emphasized that proper control placement in the work environment will encourage auditors to work more effectively and efficiently. However, Johari (2019) and Alqudah (2019) provide essential notes that work environments filled with time pressure and task complexity can hinder auditor performance. They highlight that too much time pressure and task complexity can disrupt auditor focus and concentration, thus affecting their overall work quality. Ali (2018) and Ahmad (2019) present additional perspectives by emphasizing the importance of factors such as auditor competency, size of the internal audit department, and management support in influencing auditor performance. They emphasize that auditors with good skills, supported by effective management, tend to perform better in their internal audit tasks.

We found that effective communication between auditors and their superiors significantly influences auditor performance. Through good communication, auditors can better understand their tasks, the expectations to be met, and the feedback needed to improve their performance. These results are consistent with previous research that highlighted the importance of communication in improving individual and organizational performance overall. Auditors can share information, experiences, and knowledge with their colleagues through open and adequate communication. This helps improve task efficiency and effectiveness and promotes collaboration among team members. Good communication between auditors and senior management is related to better auditor performance. Auditors who communicate openly with senior management can easily exchange information, obtain clear guidance, and coordinate effectively. This results in improved auditor performance in carrying out their tasks.

Effective communication between auditors and superiors significantly impacts auditor performance (Proell, 2021). This is influenced by communication styles and team culture,



with assertive communication essential in an autonomous team culture (Proell, 2021). Additionally, communication modes such as video or email, as well as the use of persuasion tactics, also play a role in auditor performance (Durkin, 2020; Perreault, 2011). Furthermore, communication between auditors and audit committees and the influence of audit committee oversight approaches are important factors (Fiolleau, 2018). The impact of auditor communication and professional skepticism on client response is also significant (Handoko, 2016). The strength of superiors and auditor experience can also influence auditor performance (Januarti, 2013). Finally, the chief audit executive's communication can influence internal auditor assessments (Hoos, 2015).

In the scope of internal audit, communication is not just a tool for conveying information but also a key to improving audit quality and enhancing auditor performance. Research by Proell (2021) highlights the importance of effective communication between auditors and their superiors. Assertive communication styles become very important in team cultures where autonomy is given to auditors. When superiors can communicate expectations clearly and assertively to auditors, it helps establish clear standards and enhances understanding of tasks to be completed. Additionally, the communication mode chosen can also affect the effectiveness of communication and auditor performance. For example, video can enable more profound and more empathetic information exchange, while email tends to be less direct and can lead to confusion or misunderstanding. Moreover, persuasion tactics in communication can also affect how the recipient delivers and receives messages.

Effective communication between auditors and their superiors is essential to clearly understand audit objectives, findings, and recommendations (Fiolleau, 2018). The oversight approach taken by the audit committee can also affect communication and auditor performance. Auditor communication and professional skepticism in conveying information can influence client responses to audit findings and recommendations. Auditors who communicate well and clearly explain audit findings tend to receive more positive client responses. The strength of superiors and auditor experience also play a significant role in auditor performance. A superior with a vital role in the internal audit organization can influence auditors' decisions and actions in the field. Additionally, auditor experience can affect how they handle complex and demanding situations. Chief Audit Executive communication can also provide necessary guidance and direction to internal auditors. The messages conveyed by the Chief Audit Executive can influence auditors' perceptions and assessments of specific situations and provide guidance on audit priorities and expected performance standards.

Theoretically, these findings provide a better understanding of the role of the work environment and communication variables in interacting and provide a basis for building more sustainable and efficient management policies at the Riau Provincial Inspectorate Office. The practical implications of these findings are that organizations need to pay attention to the importance of creating a healthy work environment and facilitating effective communication to improve the performance of Government Internal Auditors. By improving the work environment and enhancing communication, organizations can increase auditor satisfaction and performance, improving operational effectiveness and efficiency. Therefore, organizational management must consider strategies to improve the work environment and communication at the Riau Provincial Inspectorate Office to achieve better results in their

duties and responsibilities.

## Conclusions

This study reveals that the work environment and communication play crucial roles in determining the performance of Government Internal Auditors at the Riau Provincial Inspectorate Office. The main findings indicate that a good or conducive work environment can provide auditors with the necessary support and resources to carry out their tasks effectively and efficiently. The research results also affirm that effective communication in the workplace can influence auditors' perceptions of their work. Communication is a connecting factor between the work environment and auditor performance. It can facilitate the exchange of relevant information, improve understanding of tasks and responsibilities, and promote collaboration among auditors and their colleagues.

These findings imply that organizations need to pay attention to the importance of creating a healthy and supportive work environment and facilitating effective communication to enhance the performance of Government Internal Auditors. By improving the work environment and enhancing communication, organizations can increase auditor satisfaction and performance, which, in turn, can enhance operational effectiveness and efficiency. Therefore, organizational management must consider strategies to enhance the work environment and communication at the Riau Provincial Inspectorate Office to achieve better results in their duties and responsibilities.

Suggestions for future research include expanding the scope of the study to include more variables influencing auditor performance, such as organizational culture, management support, and other psychological factors. Additionally, further research can delve deeper into how specific factors in the work environment, such as temperature, noise, and lighting, can affect auditor performance. Research can also involve data collection from various organizational levels, ranging from junior auditors to senior management, to gain a more comprehensive understanding of the work environment dynamics and communication at the Riau Provincial Inspectorate Office. Future research can evaluate the effectiveness of various strategies or interventions designed to improve the work environment and communication at the Riau Provincial Inspectorate Office. This may involve testing various training programs or workplace improvement initiatives to assess their impact on auditor performance.

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