

Strategies to Improve Auditor Performance Through Workload Analysis at the Inspectorate of Banjarmasin City

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ABSTRACT

This study aims to analyze strategies for improving auditor performance through workload analysis at the Banjarmasin City Inspectorate. The approach used is descriptive qualitative, with data collection techniques through interviews, observation, and documentation. The results indicate that auditor performance is suboptimal due to an imbalance between work volume and the number of available auditors. High workloads, time pressure, and task complexity have an impact on decreasing audit output achievement. Workload analysis is an important instrument for determining the proportion of tasks, time, and resource requirements. Performance improvement strategies are directed at redistributing workloads, adjusting audit time standards, and developing auditor competencies and motivation to achieve effective, efficient, and sustainable performance

INTRODUCTION

Auditor performance is a crucial component in realizing good governance and public accountability. In the context of public sector organizations, such as the Regional Inspectorate, auditors serve not only as internal supervisors but also as guarantors of the quality of government administration. However, the effectiveness of this function is greatly influenced by the auditor's ability to manage an increasingly complex workload due to increased supervisory demands and limited human resources. This phenomenon is clearly visible in the Banjarmasin City Inspectorate, where auditor performance has shown a downward trend in the past two years. Based on Inspectorate data (2024), the completion rate of audited work units decreased from 72.22% in 2023 to only 33.3% in 2024, largely due to an imbalance between work volume and the number of active auditors, which is only 23 compared to the ideal requirement of 52 auditors.

Theoretically, performance is defined as the quality and quantity of work results achieved by a person in carrying out tasks in accordance with the responsibilities given (Mangkunegara, 2016). In the context of public auditors, performance reflects professional ability in conducting audits that are effective, timely, and in accordance with standard operating procedures (SOP). Meanwhile, workload according to Menpan (2011) is a number of activities that must be completed within a certain time period, which directly affects employee productivity and work stress (Sunyoto, 2012; Tarwaka, 2011). A high workload without adequate resources can cause work strain, reduce concentration, and reduce the auditor's accuracy in evaluating compliance and the effectiveness of public budget management.

Previous research supports the link between workload and auditor performance. A study by Suhardianto and Leung (2020) showed that auditors with high workloads tend to experience cognitive stress, which leads to increased audit conservatism, a tendency to be more cautious and issue stricter audit opinions. Meanwhile, research by Tinambunan (2022) and Rizman (2023) confirms that workload and motivation simultaneously significantly influence the performance of public sector employees. However, the effects of workload are not always negative; within optimal limits, workload can act as a stimulant that increases work efficiency and focus (Mangkuprawira, 2013). Therefore, it is important to understand the ideal balance between individual auditor capacity and audit task complexity through a systematic workload analysis approach.

Workload analysis not only serves to measure work intensity but also serves as a basis for efficient human resource planning (Risfi Kurnena, 2018). In the context of the Banjarmasin City Inspectorate, this analysis can be used to design strategies to improve auditor performance by structuring work volume, improving task distribution, and optimizing audit completion time. This approach aligns with Edison et al.'s (2016) performance management theory, which emphasizes the importance of targets, quality, completion time, and adherence to principles as key dimensions of public organization performance.

Thus, research on strategies for improving auditor performance through workload analysis at the Banjarmasin City Inspectorate is relevant and significant. Practically, the results are expected to provide an empirical basis for

local governments in formulating auditor development policies based on objective data on workload. Theoretically, this research contributes to the development of the concept of the relationship between performance and workload within public organizations in Indonesia, where the effectiveness of internal oversight is highly dependent on the balance between human resource capacity and administrative demands.

LITERATURE REVIEW

Auditor performance in government is understood as the realization of output and outcome of audit tasks that meet the aspects of quantity, quality, timeliness, and adherence to procedures (Mangkunegara; Edison et al.; Government Regulation regarding ASN work behavior). Contemporary literature confirms that these dimensions remain relevant but are highly sensitive to workload pressure, especially in internal audit units (APIP) that face increasing supervisory demands without a proportional increase in personnel capacity. National and international empirical studies show a consistent pattern: high workload is associated with decreased audit quality and changes in auditor professional behavior – for example, increased conservatism in audit opinions or decreased fraud detection acumen – although the effect can be moderated by organizational factors such as expertise networks and office size (the big-four effect). This finding is supported by Suhardianto & Leung's empirical study showing the relationship between workload and audit conservatism, as well as applied research linking workload with fraud detection ability and the quality of audit findings.

In contemporary human resource theory, workload analysis (ABK) is positioned not merely as a quantitative measurement of tasks but as a strategic instrument for HR planning that links work volume, task types, and timing with competency needs and staff allocation. Practical and academic literature over the past five years emphasizes two important points: first, a systematic ABK enables public organizations to identify gaps (GAPs) between auditor needs and availability, enabling them to plan recruitment, redistribution of tasks, or utilization of external expertise networks; second, ABK must be complemented by qualitative analysis of time pressure, task complexity, and seasonal variability to ensure that workload management recommendations do not result in underload or overload, which are detrimental to productivity and occupational health. Applied studies in Indonesia (ABK analysis in various regional institutions and public services) confirm that ABK is effective as a basis for HR planning when combined with standardized SKP-based performance indicators and SOPs.

Concrete empirical findings in the case of the Banjarmasin City Inspectorate illustrate the convergence of theoretical and practical issues: internal data shows a decrease in the realization of work units from 72.22% (2023) to 33.3% (2024) accompanied by the ratio of actual auditors to needs (23 people available from the ideal need of 52 auditors), and the percentage of unsubmitted task reports of 10–11% in 2024 – these indicators are consistent with the problem of overload and mismatch between workload and personnel capacity. This empirical interpretation is in line with the findings of a national study on APIP

auditors who experienced a decrease in detection ability and an increase in type I/II errors when faced with excessive workload, so that performance improvement strategies must combine structural interventions (ABK revision, task redistribution, recruitment) and capabilities (training, industry specialization, utilization of external networks).

Based on a synthesis of recent theory and empirical evidence, the recommended conceptual framework links three main blocks: (1) human resource inputs and task features (number of auditors, competencies, types of work, volume fluctuations), (2) workload mechanisms (volume, complexity, time pressure, time setting/SOP) analyzed through quantitative and qualitative ABK, and (3) auditor performance outcomes (SKP indicators: service orientation, integrity, commitment, discipline, cooperation, leadership; and audit output indicators: completion ratio, report quality, audit opinion). The literature of the last five years emphasizes that effective interventions are a combination of: data-driven ABK planning, competency capacity building (training, specialization), and process structuring (SOP, task prioritization) – an approach that is also relevant for APIP policies at the regional level such as the Banjarmasin City Inspectorate.

METHODOLOGY

This study uses a qualitative descriptive approach that aims to analyze in-depth strategies for improving auditor performance through workload analysis within the Banjarmasin City Inspectorate. This approach was chosen because it is able to describe empirical phenomena contextually and comprehensively according to real conditions in the field (Creswell, 2018). The research subjects consisted of one Head of the Inspectorate as a key informant and three auditors as key informants, selected using a purposive sampling technique based on their direct involvement in the implementation of audits and internal supervision. Data were collected through in-depth interviews, participant observation, and documentation of audit documents, performance reports, and audit standard operating procedures (SOPs). All data obtained were then verified using source and technique triangulation methods to increase the validity of the findings (Miles, Huberman, & Saldaña, 2014).

The data analysis process was carried out simultaneously during data collection using the Miles and Huberman interactive analysis model which includes three main stages: data reduction, data presentation, and conclusion drawing/verification. Data reduction was carried out by selecting, focusing, and organizing information relevant to the main research variables, namely auditor performance and workload. Data presentation was carried out in the form of descriptive narratives, tables, and matrices that connected workload indicators (work volume, type of work, and timing) with auditor performance dimensions (service orientation, integrity, commitment, discipline, cooperation, and leadership) as regulated in PP No. 30 of 2019. The final stage of drawing conclusions was carried out inductively by interpreting strategic patterns of performance improvement based on empirical findings and the theoretical framework of human resource management. With this method, the research is expected to be able to produce applicable conceptual findings in formulating

strategies for improving auditor performance based on workload analysis in the public sector.

RESULTS AND DISCUSSION

The results of the study indicate that auditor performance at the Banjarmasin City Inspectorate is still suboptimal, especially in terms of achieving audit targets and the effectiveness of submitting supervisory reports. Based on Inspectorate data from 2024, of the 161 audit assignment letters issued, only 129 reports (89.58 %) were successfully completed, while 10.41% had not been submitted due to limited auditor resources. The number of active auditors, which is only 23 people, compared to the ideal requirement of 52 people, has resulted in a high individual workload, which has a direct impact on reporting delays and a decrease in the quality of audit results. This condition strengthens the workload theory put forward by Tarwaka (2020), which states that an imbalance between individual work capacity and job demands can cause work stress (work strain) which ultimately reduces overall organizational performance.

A thorough analysis of workload volume indicates that auditors must handle numerous audit monitoring and follow-up programs that exceed their normal work capacity. This finding aligns with Sunyoto's (2022) view that high workload without proportional task distribution leads to overload and reduced productivity. In this context, auditor workload is measured by three main indicators, as explained by Koesoemowidjojo (2017): work volume, type of work, and time allocation. Based on interviews and observations, the majority of auditors reported that the audit completion time set in the SOP is often unrealistic compared to the complexity of the audit object, making it difficult to achieve auditor performance targets. Thus, the mismatch between available time and the number of audit tasks is a dominant factor in the low performance of auditors at the Banjarmasin City Inspectorate.

In terms of work type, Inspectorate auditors are required to simultaneously conduct compliance audits, performance audits, and specific objective audits, while auditors' specific skills and expertise remain uneven. These results reinforce the findings of Suhardianto and Leung (2020), who stated that auditors with high workloads tend to experience cognitive overload , which affects the objectivity and accuracy of audit results. However, in the context of professionalism, auditors still strive to maintain audit conservatism and prudence in issuing opinions. This conservative attitude, according to the auditor behavior theory by Libby & Thorne (2022), is a form of auditor psychological adaptation to the pressure of a high workload, with the aim of avoiding Type II errors (issuing a qualified opinion on a misstated report). Thus, although audit quality is technically maintained, time efficiency and performance output achievement continue to decline due to excessive workload.

standardized audit time setting, in accordance with SOPs, also contributes to decreased performance. Based on field observations, auditors' work time settings often fail to consider the varying complexity of audit objects and individual differences in ability. This creates high time pressure, as Gibson (2021) notes, suggesting that excessive time pressure can impair auditor decision-making and work accuracy. In practice, auditors often make informal work time

adjustments, such as extending working hours or delaying reports, to ensure audit results meet minimum quality standards. This situation demonstrates the need for flexibility in audit time management that adapts to field conditions, as recommended by Panjaitan's (2023) research, which emphasizes the importance of dynamic scheduling in distributing the auditor's workload.

Based on the performance analysis results based on the 2024 Employee Performance Targets (SKP), most auditors performed "good" in the service orientation, discipline, and cooperation aspects. However, the integrity, commitment, and leadership aspects still showed significant variation in values. These results reinforce the concept of performance management according to Edison et al. (2019), which states that individual performance is influenced not only by technical capacity but also by behavioral and motivational dimensions. In the context of the Inspectorate, a high workload without the support of motivational reinforcement and effective leadership can reduce auditor morale. Therefore, improving auditor performance requires not only workload management but also competency development strategies and internal motivation through continuous supervision and training.

Based on the overall research results, it can be concluded that the strategy to improve auditor performance through workload analysis at the Banjarmasin City Inspectorate needs to be directed at three main focuses: (1) optimizing task distribution and workload division based on analysis of volume and type of work; (2) revising the determination of working hours to be more realistic and based on the complexity of audit objects; and (3) increasing auditor capacity and motivation through technical training and strengthening managerial leadership. This strategy is consistent with the model for improving the performance of public sector organizations according to Armstrong & Taylor (2020), which emphasizes the synergy between efficient work systems, competent human resources, and an organizational culture that is adaptive to work pressure.

The empirical results of this study need to be interpreted within the framework of workload theory, public performance management, and contemporary audit literature that highlights the effects of time pressure on auditor work quality. Primary data from the Banjarmasin City Inspectorate shows a sharp imbalance between assignment volume and auditor capacity – only 23 active auditors compared to the ideal requirement of around 52 people, as well as a decrease in the realization of work units from 72.22% (2023) to 33.3% (2024) and the existence of 10–11% of assignments that do not have a final report – which directly indicates a condition of work overload and operational bottlenecks. These findings are consistent with the definition of workload as the difference between job demands and the capacity of the executor (Meshkati in Astianto & Suprihadi) and the results of an internal pre-survey that showed 70% of respondents felt the workload was "high." This overload condition explains why audit output decreased even though several dimensions of work behavior (service orientation, discipline, cooperation) still received the "good" category in the SKP assessment – auditors tried to maintain the quality of professional behavior but the capacity to complete the quantity of tasks was eroded by the excessive amount of work.

From a cognitive and professional perspective, the audit literature points to two important mechanisms relevant to explaining field findings. First, workload and time pressure lead to cognitive overload, which reduces auditors' information-processing capacity, thus slowing task completion and increasing the likelihood of neglecting non-essential procedures. Second, overloaded auditors tend to adopt a more conservative stance as a risk mitigation mechanism (e.g., issuing more cautious opinions), which, while maintaining professional security, can reduce efficiency and impact audit output (e.g., completion rates). Previous empirical studies support this relationship: Suhardianto & Leung (2020) found that workload stress correlates with increased audit conservatism, and other research in the context of public auditors confirms that time pressure reduces the quality and completeness of audit procedures if not balanced by resources or moderating mechanisms such as motivation and professional ethics. This explains why in the Inspectorate, although certain technical qualities are maintained, output achievements (the number of completed reports and the realization of work units) have decreased.

Workload framework (WFR) analysis as a human resource planning tool has emerged as a key interpretative and operational solution. A good WFR not only calculates the number of hours/person but also integrates the complexity of task types, seasonal fluctuations in assignments, and auditor competency profiles so that recommendations for recruitment, redistribution of tasks, or utilization of external expertise networks are evidence-based. The literature on WFR practices and applied research in the public sector suggests that the implementation of WFR, accompanied by adjustments to SOPs and dynamic scheduling, can reduce time pressure and align workloads with competencies, thus maintaining audit quality without the need for massive staffing increases. In the case of the Banjarmasin City Inspectorate, findings indicate the need to revise deadlines in SOPs and group tasks based on complexity to achieve realistic time targets and more proportional staff allocation – something supported by recent insights into the effectiveness of WFR as a basis for public human resource planning.

However, structural interventions alone are not sufficient; individual and organizational moderating factors must be strengthened. Evidence from recent studies indicates that technical competence, professional skepticism, and motivation act as buffers against the negative impacts of workload and time pressure: more competent and motivated auditors are able to maintain audit quality despite high engagement volumes, while an organizational culture that supports training, job allocation, and equitable compensation mitigates the effects of job stress. Therefore, performance improvement strategies need to be holistic – combining

1. Data-driven audit committees for personnel redistribution and planning,
2. Competency development programs and task specialization to reduce the need for repeated supervision, and
3. Managerial policies that address motivation, compensation, and leadership aspects that can reduce turnover and absenteeism, which exacerbate talent shortages.

Recent empirical research in Indonesia also confirms the moderating role of motivation and professional ethics in the relationship between time

pressure/workload and audit quality, so practical recommendations should incorporate these components.

Implicitly, this discussion recommends measurable priority steps: first, immediately conduct a detailed workload analysis (quantitative ABK + qualitative assessment of task complexity) as a basis for task reallocation and prioritization of supervisory programs; second, revise the SOP for time-setting to be complexity-based and provide buffer flexibility during peak periods; third, improve auditor capabilities through thematic training and competency mapping so that specialization can reduce learning-on-the-job time; fourth, implement moderating mechanisms such as performance incentives, strengthening professional skepticism, and regular workload monitoring to prevent chronic overload. If these strategies are implemented in an integrated manner, theory and empirical evidence indicate the possibility of increasing task completion ratios and audit output quality without the need for immediate personnel additions, although medium-term additions to achieve the ideal job map (e.g., 52 auditors) remain the normative target. Adequate policy support and budget allocation are crucial for the success of this operational transformation.

CONCLUSION AND RECOMMENDATION

The results of the study indicate that auditor performance at the Banjarmasin City Inspectorate is suboptimal due to an imbalance between work volume and available human resource capacity. The limited number of auditors leads to an increase in individual workloads, which results in decreased audit output and delayed report submission. Workload analysis reveals that time pressure, work complexity, and unrealistic time targets are the main factors contributing to the decline in performance. This condition reinforces modern workload theory, which asserts that work overload and cognitive strain directly impact auditor performance and work quality. Although most auditors demonstrate good discipline and service orientation, time and capacity constraints prevent the organization from achieving optimal overall productivity. Therefore, performance improvement strategies cannot be implemented partially but must be implemented through a comprehensive approach based on workload analysis that integrates human factors, work systems, and organizational policies.

Based on these findings, it is recommended that the Banjarmasin City Inspectorate implement a strategy to improve auditor performance through three main steps. First, conduct a comprehensive workload analysis (ABK) as a basis for redistributing tasks and determining audit priorities so that the workload is proportional to auditor capacity. Second, revise work time standards and audit SOPs to be more realistic and adaptable to the complexity of audit objects, with the support of a digital data-based monitoring system to monitor audit progress in real time. Third, strengthen auditor capacity and motivation through technical training, professional certification, and strengthening leadership and a collaborative work culture. These steps are expected to reduce work pressure, increase audit efficiency, and encourage the achievement of sustainable performance targets. In the long term, the implementation of this strategy can also serve as a best practice model for other regional inspectorates in improving

internal audit performance based on measurable and evidence-based workload analysis.

FUTHER STUDY

This research still has delays, so it is necessary to conduct further research related to the topic Strategies to Improve Auditor Performance Through Workload Analysis at the Inspectorate of Banjarmasin City in order to improve this research and add insight for readers.

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