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Digital Audit Competency and Digital Efficacy in Enhancing Audit Judgment Quality in Malaysia Public Sector

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Abstract

Digital auditing has transformed public sector auditing, emphasizing the need for advanced competencies to ensure audit judgment quality. This paper examines the role of digital audit competency and digital efficacy in strengthening the judgment capabilities of Malaysia's public sector auditors. As governments adopt digital technologies to promote transparency and accountability, the auditing profession faces increasing demands to adapt to sophisticated tools such as artificial intelligence, big data analytics, and blockchain. However, gaps in digital proficiency and confidence hinder the full potential of these technologies in public sector auditing. This paper critically reviews the development of digital auditing in the Malaysia public sector and evaluates how digital audit competencies impact audit judgment quality. The paper also proposes strategies to strengthen digital competencies. These strategies aim to enhance the effectiveness of public sector audits, foster transparency, and build trust in governmental financial oversight. This study contributes to the theoretical understanding of digital transformation in public sector auditing and offers practical insights for auditors, policymakers, and researchers.

Keywords: Digital Audit Competency, Digital Efficacy, Public Sector Auditing, Audit Judgment Quality, Blockchain Auditing

Introduction

The adoption of digital technologies in public sector auditing has become a cornerstone in the evolution of financial oversight, ushering in unprecedented efficiency, transparency, and accountability. This transformation is vital in ensuring that public sector financial management aligns with global standards of governance. However, this shift has also introduced complexities that demand new skills and competencies from auditors. As Malaysia progresses toward becoming a digitally-driven nation, the need for highly competent public sector auditors adept at using advanced technologies has never been greater. These tools include artificial intelligence (AI), big data analytics, and blockchain, which facilitate real-time data processing and improve the accuracy of financial evaluations (Huson et al., 2023; Santis, & D'Onza, 2021). Recent advancements highlight the need for public sector auditors to develop both technical expertise and strategic capabilities to effectively address the complexities of digital auditing (Manita et al., 2020). Public sector auditors now face the dual challenge of mastering these technologies and integrating them into traditional auditing practices.

Digital auditing in the public sector enhances the capacity for fraud detection and risk assessment. Tools such as machine learning and predictive analytics are increasingly used to identify anomalies in financial data, enabling auditors to focus on high-risk areas. For instance, blockchain technology offers immutable transaction records that simplify the verification process and enhance data reliability (Louis et al., 2020). However, the rapid pace of technological advancements requires continuous adaptation from public sector auditors. Furthermore, ensuring data security and addressing ethical concerns related to automated systems remain critical challenges in digital auditing (Rana et al., 2020). Digital tools improve audit outcomes, the lack of skilled personnel in utilizing these technologies limits their effectiveness.

The global push toward digitization has redefined the roles and responsibilities of auditors in the public sector. Traditional audit approaches, which relied heavily on manual procedures and historical data, are being replaced by real-time audits supported by digital technologies (Parker et al., 2018). In Malaysia, this transformation aligns with global best practices in digital governance, highlighting the importance of integrating digital skills into the public sector workforce. Recent research indicates that public sector auditors who embrace digital tools are more likely to deliver accurate and timely audit judgments (Lamboglia et al., 2020). However, successful implementation depends on supportive leadership and an organizational culture that encourages innovation (Hay & Cordery, 2016). This is to ensure that public sector auditors are equipped to meet the evolving demands of their roles.

The transition to digital auditing in the public sector necessitates significant investments in infrastructure and human capital development. Malaysia's government has initiated various programs to equip public sector auditors with the skills required to navigate digital ecosystems. Training programs focusing on big data analytics, AI applications, and blockchain auditing are being implemented to address skill gaps. Despite these efforts, a recent report by the Auditor General's Office highlights the uneven adoption of digital technologies across

different agencies. Addressing these challenges requires a coordinated approach that aligns training initiatives with technological investments and policy support (Fotoh & Lorentzon, 2022). This disparity stems from variations in technical infrastructure and the readiness of auditors to embrace change.

As Malaysia progresses toward becoming a digitally-driven nation, the public sector auditing framework must evolve to remain effective and relevant. Developing digital competencies among public sector auditors is critical to ensuring that technological advancements translate into improved audit judgment quality (Ahmad et al., 2023). Building digital efficacy, defined as the confidence to use digital tools effectively, is equally essential for auditors to adapt to emerging challenges. The objective of this paper is to critically examine the role of digital audit competency and digital efficacy in enhancing audit judgment quality among public sector auditors in Malaysia. It aims to identify challenges, evaluate current practices, and propose strategies to bridge the gaps between technological advancements and the competencies required for effective public sector auditing.

Moreover, digital audit competency is not just a technical requirement; it is a strategic asset that supports Malaysia's vision of modern governance. By equipping auditors with the necessary tools and confidence to navigate digital ecosystems, this study contributes to strengthening the overall accountability framework within the public sector. This research is beneficial not only to auditors but also to policymakers and government agencies, who rely on effective audits to make informed decisions. Furthermore, as digital technologies evolve, understanding their utility and challenges helps identify gaps in current practices and offers solutions to bridge them. By focusing on Malaysia’s public sector, this study emphasizes a context where the urgency for digital transformation is particularly pronounced.

Despite ongoing governmental initiatives to foster digital adoption, there are disparities in competency levels and technological infrastructure that limit the full potential of digital auditing practices. This research addresses these gaps by exploring the intersection of digital competency, digital efficacy, and audit judgment quality, proposing actionable strategies to enhance public sector auditing outcomes. The development of digital auditing in the public sector reflects the growing reliance on advanced technologies to enhance transparency, accountability, and fraud detection. Section 2 reviews the concept of digital audit competency, focusing on its essential components and relevance in the auditing landscape. Section 3 critically examines how digital competencies influence audit judgment quality, while Section 4 analyzes recent Malaysian cases illustrating their practical application. Finally, Section 5 proposes actionable strategies for strengthening digital competencies and efficacy among public sector auditors.

Review of Digital Audit Competency

Digital Auditing: Concept and Relevance in Public Sector Auditing

Digital auditing refers to the application of advanced digital technologies, such as artificial intelligence (AI), blockchain, and big data analytics, to enhance the efficiency, accuracy, and reliability of the audit process. In the public sector, digital auditing has emerged as a transformative approach to address the increasing complexity of governmental operations and financial management. The integration of digital tools allows auditors to process and analyze large datasets, detect anomalies, and assess risks with unprecedented precision. For

instance, blockchain technology provides an immutable and transparent record of transactions, which simplifies the verification process and reduces the likelihood of fraud. Similarly, AI-powered analytics enables auditors to predict potential risks and identify control weaknesses in real-time, offering insights that were previously unattainable with traditional methods (Huson et al., 2023). These advancements are particularly critical in the public sector, where the demand for accountability and transparency is high, and the consequences of audit failures are far-reaching.

The relevance of digital auditing in the public sector extends beyond operational efficiency, as it plays a pivotal role in strengthening governance and public trust. By leveraging digital tools, auditors can ensure compliance with complex regulatory requirements, enhance fraud detection capabilities, and provide more accurate and timely financial reporting. For example, big data analytics allows public sector auditors to analyze patterns and trends across multiple datasets, identifying irregularities that may indicate fraud or mismanagement (Cao et al., 2015). Moreover, digital auditing facilitates real-time monitoring and reporting, enabling public institutions to respond promptly to emerging risks and governance issues. This proactive approach not only enhances the quality of audit judgments but also reinforces public confidence in the government's financial oversight mechanisms (Ahmad et al., 2023). However, the effectiveness of digital auditing depends on the auditors' competency in utilizing these technologies and their ability to integrate them into traditional audit practices. Despite its transformative potential, digital auditing also introduces challenges that need to be addressed to ensure its successful implementation in the public sector. One of the primary challenges is the skill gap among auditors, many of whom lack the technical expertise required to operate advanced digital tools. Studies indicate that auditors often face difficulties in transitioning from manual to digital systems due to inadequate training and limited exposure to technology-driven auditing practices (Huson et al., 2023). Additionally, the high costs associated with acquiring and maintaining digital tools can be prohibitive, particularly for smaller government agencies operating under budget constraints. Ethical concerns, such as data privacy and algorithmic bias, further complicate the adoption of digital auditing technologies. Addressing these challenges requires a comprehensive strategy that includes targeted training programs, investment in technological infrastructure, and the development of ethical and legal frameworks to guide the use of digital tools in auditing.

In Malaysia, the adoption of digital auditing has been a key component of the government's broader digital transformation agenda. Initiatives such as the Malaysia Digital Economy Blueprint (MyDIGITAL) have emphasized the importance of modernizing public sector operations, including auditing practices, through the use of advanced technologies. Auditors have implemented computer-assisted audit tools and techniques (CAATTs) for specific audit tasks, demonstrating the potential of these tools to improve audit outcomes (Siew et al., 2020). However, the success of such initiatives depends on bridging the competency gap among public sector auditors. Building digital efficacy—auditors' confidence in their ability to effectively use digital tools—is equally critical to ensuring the sustainability of digital auditing practices. By fostering a culture of innovation and continuous learning, Malaysia can position itself as a leader in digital auditing within the region (Ahmad et al., 2023).

Digital auditing represents a paradigm shift in public sector auditing, offering numerous opportunities to enhance transparency, accountability, and audit judgment quality. Its

relevance in addressing complex governance challenges underscores the need for public sector auditors to develop both technical skills and digital efficacy. However, realizing the full potential of digital auditing requires overcoming significant challenges related to skill gaps, infrastructure limitations, and ethical considerations. Malaysia's experience highlights the importance of aligning digital auditing initiatives with broader governance reforms, supported by targeted training programs and investments in technology. The next subsection will explore the critical components of digital audit competency and their implications for public sector audit practices.

Conceptualizing Digital Audit Competency

Digital audit competency is the combination of technical expertise, analytical skills, and technological adaptability required to perform auditing tasks using digital tools effectively. It encompasses the ability to leverage tools such as computer-assisted audit techniques (CAATs), artificial intelligence (AI), and blockchain technology to streamline audit processes, improve decision-making, and enhance fraud detection. Recent studies emphasize the critical need for auditors to stay abreast of technological advancements to address the increasing complexity of public sector audits (Siew et al., 2020; Ahmad et al., 2023). Competency frameworks are being redefined to include proficiency in emerging technologies and an understanding of their ethical and regulatory implications. Developing digital audit competency is not just an operational requirement but a strategic necessity to meet governance standards and ensure accountability in managing public resources (Louis et al., 2020).

Key Components of Digital Audit Competency

Digital audit competency is multi-faceted, comprising technical, analytical, and behavioral dimensions (Fotoh & Lorentzon, 2022; Cao et al,, 2015):

- Proficiency in using audit software, data analytics tools, and technologies like blockchain to enhance evidence collection and analysis. These skills enable auditors to handle large datasets, identify patterns, and detect anomalies effectively.
- The ability to interpret and integrate data insights into audit judgments. Big data analytics and AI are revolutionizing how auditors evaluate risks, assess internal controls, and provide actionable recommendations.
- Auditors must also exhibit adaptability, learning agility, and resilience in adopting new tools and methods. Effective use of digital technologies requires overcoming resistance to change and embracing a culture of continuous learning. These components collectively shape the auditor's ability to navigate and optimize digital ecosystems for superior audit judgment quality.

Challenges in Developing Digital Audit Competency

Despite its significance, developing digital audit competency faces several challenges:

1. **Skill Gaps:** A persistent shortage of training programs tailored to public sector needs limits the ability of auditors to acquire the necessary skills.
2. **Infrastructure Limitations:** Inconsistent access to modern digital tools and insufficient investment in technological infrastructure hinder competency development, particularly in emerging economies like Malaysia.

3. **Resistance to Change:** Organizational cultures resistant to technological adaptation slow down the adoption of digital tools, reducing their effectiveness in audit engagements.
4. **Data Security and Privacy Concerns:** The increasing reliance on digital tools raises ethical and legal concerns regarding the protection of sensitive information.
5. **Regulatory Alignment:** Digital audit practices must align with existing regulatory frameworks, which are often slow to adapt to technological advancements.

These challenges highlight the need for targeted strategies to bridge gaps and equip auditors with the competencies required to thrive in a digitally driven audit landscape. The next section will critically analyze the impact of digital audit competency on audit judgment quality, offering further insights into its implications for public sector auditing.

Critical Review of the Impact of Digital Audit Competency on Audit Judgment Quality

Digital audit competency significantly impacts the quality of audit judgments, as it equips auditors with the tools and skills necessary to address the complexities of modern audits. Competency in using advanced digital technologies enables auditors to efficiently process large datasets, identify anomalies, and provide more accurate and reliable financial opinions. For example, artificial intelligence (AI) and machine learning can automate routine tasks, allowing auditors to focus on high-risk areas requiring professional skepticism and expertise (Fotoh & Lorentzon, 2023; Ferri et al., 2020). This shift not only enhances efficiency but also minimizes human error, contributing to the overall quality of audit outcomes. However, a lack of digital competency can lead to inefficiencies, misinterpretation of data, and compromised audit judgments. Studies suggest that auditors with strong digital competencies are better equipped to meet stakeholder expectations, particularly in public sector audits where transparency and accountability are critical (Ahmad et al., 2023).

Digital audit competency enhances auditors' ability to evaluate internal controls, detect fraud, and assess compliance with regulatory standards. By utilizing tools such as blockchain and big data analytics, auditors can conduct real-time assessments, improving the timeliness and accuracy of their findings. Blockchain technology, in particular, offers immutable and transparent records, which simplify the verification of financial transactions and reduce the likelihood of fraudulent activities **(De Santis, & D'Onza, 2021).** Furthermore, big data analytics provides auditors with predictive insights, enabling them to anticipate potential risks and recommend corrective actions proactively. However, the integration of these technologies demands a high level of expertise, which many auditors in the public sector currently lack. Addressing this gap is essential to fully realize the benefits of digital auditing in improving audit judgment quality (Lamboglia et al., 2020).

Digital audit competency also impacts the auditors' ability to exercise professional skepticism and critical thinking. Advanced digital tools provide a wealth of data, but auditors must still interpret this information within the broader context of the audit objectives and organizational risks. Competency in digital tools enhances auditors' confidence in challenging questionable transactions or practices, even when supported by automated systems. This confidence is often linked to digital efficacy—the belief in one's ability to successfully utilize digital technologies in audit tasks (Manita et al., 2020). Without this efficacy, auditors may rely excessively on automated systems, risking overconfidence in the results generated by

these tools. Therefore, while digital tools are transformative, the judgment quality ultimately depends on the auditors' ability to integrate technological insights with critical thinking and professional judgment.

Despite its benefits, digital audit competency introduces challenges that can undermine audit judgment quality if not adequately addressed. One key issue is the ethical and legal implications of using AI-driven systems in auditing, particularly in areas such as data privacy and bias in algorithmic decision-making (**De Santis & D'Onza, 2021).** Auditors must understand these risks to effectively mitigate them and ensure their findings remain credible and defensible. Additionally, reliance on digital tools can create skill atrophy, where auditors lose proficiency in traditional auditing techniques, potentially limiting their ability to address non-digital aspects of audits (Manita et al., 2020). Public sector auditors, who often operate under stringent resource constraints, face unique challenges in balancing the benefits and limitations of digital tools. Developing comprehensive training programs and ethical guidelines is crucial to address these challenges and maximize the impact of digital audit competency on audit judgment quality.

The integration of digital audit competency into public sector auditing frameworks offers significant potential to enhance the quality and reliability of audit judgments. However, its success relies on more than just technical expertise; it requires a combination of digital skills, professional judgment, and ethical awareness (Lamboglia et al., 2020). Public sector auditors in Malaysia, as in other nations, must navigate a rapidly changing technological landscape while maintaining the trust of stakeholders. This demands a holistic approach to digital audit competency, encompassing training, organizational support, and access to advanced tools. Addressing these aspects will not only improve the quality of audit judgments but also reinforce the accountability and transparency of public sector operations. The next section will explore recent developments in Malaysia's public sector, focusing on how digital competency and efficacy are shaping audit practices and outcomes.

Digital Competency and Digital Efficacy

Digital competency and digital efficacy play a pivotal role in transforming public sector auditing in Malaysia. As government agencies adopt advanced technologies such as artificial intelligence (AI), blockchain, and big data analytics, the auditing landscape requires auditors to possess not only technical skills but also the confidence to apply these tools effectively **(De Santis & D'Onza, 2021).** Digital competency encompasses the knowledge and skills needed to utilize these technologies, while digital efficacy reflects an auditor's confidence in their ability to perform audit tasks using digital tools. Recent advancements in Malaysia's public sector, such as the implementation of e-auditing platforms and blockchain integration for procurement audits, underscore the increasing reliance on digital tools to enhance transparency and accountability. However, these advancements also highlight the urgent need to address disparities in digital readiness among auditors, particularly in terms of training and access to resources (Noor et al., 2024).

The integration of digital technologies in Malaysia's public sector auditing has yielded significant improvements in audit outcomes, yet it also exposes critical challenges. For instance, blockchain's immutability and AI's predictive capabilities have enabled auditors to detect fraud and assess compliance with unprecedented accuracy (Ghazali et al., 2024).

However, studies reveal that auditors' confidence in utilizing these tools varies widely, often depending on factors such as organizational support, individual training, and prior experience with digital systems (Ahmad et al., 2023; Lamboglia et al., 2020). Digital efficacy, in particular, is a decisive factor; auditors who lack confidence in their digital skills are less likely to use advanced tools effectively, limiting their ability to provide high-quality audit judgments. Addressing this gap requires a focus on cultivating digital efficacy through practical training and mentorship programs tailored to the unique challenges of public sector auditing.

Malaysia's public sector auditing faces distinct challenges in building digital competency and efficacy, including uneven access to technological infrastructure and resistance to change. While urban-based agencies often benefit from advanced tools and continuous training, rural offices struggle with outdated systems and limited access to resources. This disparity creates an uneven playing field where auditors in less-equipped regions are unable to deliver the same quality of audit judgment as their counterparts. Additionally, resistance to adopting digital tools remains a significant cultural barrier, particularly among senior auditors accustomed to traditional methods. Overcoming these challenges necessitates a systemic approach that aligns technological investments with nationwide training programs, ensuring equitable access to digital tools and resources (Ahmad et al., 2023; Fotoh & Lorentzon, 2022). Notable cases in Malaysia demonstrate the transformative potential of digital competency and efficacy in public sector audits. For example, during the COVID-19 pandemic, remote auditing practices driven by digital platforms allowed auditors to maintain continuity in financial oversight despite movement restrictions. This shift highlighted the importance of digital efficacy as auditors adapted to new technologies under challenging circumstances. Another example involves the Auditor General's Office, which successfully utilized blockchain to improve procurement audit processes, resulting in significant cost savings and enhanced fraud detection (Ahmad et al., 2023). These cases emphasize that digital tools, when paired with competent and confident auditors, can revolutionize public sector auditing. However, they also reveal the critical need for sustained efforts to bridge competency gaps and foster a culture of technological adaptability.

Enhancing digital competency and efficacy among Malaysia's public sector auditors requires a multi-pronged strategy that addresses training, infrastructure, and organizational culture (Siew et al., 2020). Comprehensive training programs should focus on practical, hands-on learning to build confidence in using digital tools. Investments in modernizing technological infrastructure are equally essential to provide auditors with the resources needed to perform their tasks effectively (Huson et al., 2023). Furthermore, leadership within auditing institutions must advocate for a culture that embraces innovation and encourages continuous learning. By addressing these areas, Malaysia can strengthen the quality of audit judgments, and enhance public sector accountability.

Strategies to Strengthen Digital Competency and Digital Efficacy

Building digital competency and efficacy among Malaysia's public sector auditors requires a strategic approach. First, training and development programs should be institutionalized, focusing on technical skills such as data analytics, AI applications, and blockchain auditing. These programs must go beyond theoretical knowledge, emphasizing hands-on experience and real-world applications to build auditors' confidence in using advanced digital tools. Collaborative efforts with universities, professional bodies, and private sector organizations

can further enhance the relevance and effectiveness of these training programs (Mohd-Sanusi et al., 2022; Ahmad et al., 2023). For example, partnerships with technology firms can provide access to the latest tools and techniques. Academic institutions can design custom curricula tailored to the public sector's unique requirements.

Second, modernizing technological infrastructure is another critical strategy to support digital competency and efficacy. Investments should prioritize equipping public sector audit offices with state-of-the-art tools and platforms, ensuring equal access across urban and rural regions. Cloud-based solutions can play an important role in bridging resource gaps by enabling remote access to advanced auditing systems. Furthermore, creating centralized platforms for data sharing and collaboration among public sector auditors can enhance efficiency and consistency in audit processes (Alles & Gray, 2020).

Third, public sector audit should also address regulatory barriers that hinder the adoption of digital tools, such as outdated compliance frameworks or insufficient data security protocols (Werner at al., 2021). Establishing clear guidelines and standards for the ethical and effective use of digital technologies also enhance trust in the audit process, reinforcing transparency and accountability in public sector governance.

Forth, leadership and cultural transformation are equally vital in strengthening digital competency and efficacy. Senior management within auditing institutions must champion digital transformation by promoting an innovative mindset and demonstrating a commitment to embracing change (Li et al., 2023). This includes recognizing and rewarding auditors who excel in leveraging digital tools to improve audit outcomes, thereby motivating others to follow suit.

Lastly, organizational culture should prioritize adaptability, resilience, and continuous professional development, ensuring auditors remain equipped to handle emerging challenges in an ever-evolving technological landscape. Fostering collaboration across government agencies, professional bodies, and international organizations can provide valuable insights and resources to sustain digital transformation efforts. By adopting these strategies, Malaysia’s public sector can not only enhance audit judgment quality but also set a benchmark for digital auditing practices globally, contributing to greater trust and accountability in governance.

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