



# Remote Internal Audit Management Strategy with Design Thinking as A Theoretical Lens

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## ABSTRACT

As one of financial institutions, PT PNM is obliged to conduct internal audit as a way of responsibility to its consumers. However, during COVID 19 pandemic the internal audit was conducted remotely.

**Purpose** – This paper aims to evaluate the remote internal audit strategy conducted in PNM using design thinking as theoretical lens.

**Methodology/approach** – This paper adopts qualitative approach. Interviews were carried out to six participants to gain their perceptions on how they conduct remote internal audit. Data was analyzed using thematic analysis which was aided with NVivo Pro 12.

**Findings** – It reveals that remote internal audit conducted by PT PNM ran effectively and efficiently. It is found that the adoption of ICT (information and communication technology) is required in conducting remote internal audit. Additionally, the results indicate there are both external and internal factors affect internal auditors' performance in conducting remote audit

**Novelty/value** – It is essential for companies to conduct remote audit in certain circumstances. Therefore, this study is expected to shed the light on the implementation of remote audit by integrating design thinking.

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## INTRODUCTION

Internal audit plays a significant role in anticipating and detecting risk assessment of the company. The implementation of an independent internal audit will be a prudence to the management over the organization's operational activities. In addition, the results of the internal audit can provide an evaluation and improvement of the effectiveness of control, risk management and organizational governance (Zamzami, Faiz, & Mukhlis, 2021). The audit implementation requires information and communication technology which brings tremendous impact on the process of audit implementation (Meric & Karace, 2024). It can be seen that the use of technology is helpful during Covid-19 pandemic since in this period the restrictions were imposed on social activities around the world were. This condition challenges the internal auditors to carry out internal audit during the Covid-19 pandemic. Therefore, in response to this challenge, the implementation of internal audits was carried out by the

*remote audit* method, instead of on-site audit. Remote audits are feasible enough to carry out with minimal challenges (Litzenberg & Carrie F. Ramirez, 2020).

According to Awisianti & Susilo (2023), remote audit is one of the audit methods that auditors could implement by the assistance of technology. The assistance of technology eases the auditing process, including providing online meeting between the auditors and clients regarding data collection, data analysis to assess financial data as audit evidence and internal control. This indicates that technology support such as video, conferencing and document sharing platforms can improve the accessibility and transparency of audits, but they remain important to ensure data security and legal compliance (Sasviranti, Andrian, Audina, & Manurung, 2024). Therefore, *remote* audits can be effective if it is implemented properly, while keeping security risks in mind and ensuring efficient collaboration between auditors and audited entities (Putra, 2021). The effectiveness and efficiency of the implementation of *remote audits* and on-site audits at PT PNM during the Covid-19 Pandemic, is illustrated in the following table 1:

**Table 1.** Effectiveness and Efficiency of Remote Auditing and On-site Auditing

No.	Aspect	Description	Remote Audit	On-site Audit
1.	Time	The length of time in conducting audit.	Effective and Efficient	Ineffective, and inefficient
2.	Supervisor Support	The implementation of Audit is supported by upper ordinate (supervisor).	Inefficient and Ineffective	Effective and efficient
3.	Flexibility	Auditor has flexibility to conduct audit remotely (without visiting the site)	Effective and efficient	Ineffective, and inefficient
4.	Document Accessibility	Easy to access the document	Inefficient and Ineffective	Effective and efficient
5.	Communication	Communication established by the auditor while auditing.	Inefficient and Ineffective	Effective and efficient
6.	Technology	The use of Information Technology (IT) by Auditor in conducting the audit	Effective and efficient	Effective and efficient
7.	Data Protection	The security of information accepted by auditor	Ineffective and inefficient	Effective and efficient
8.	Cost	Cost spent for auditing	Effective and efficient	Ineffective and inefficient
9.	Regulation Compliance	The process complies to the regulation	Ineffective and inefficient	Ineffective and inefficient

Source: Internal SPI PNM (2022)

Based on the table above it can be concluded that remote audit can be considered as an alternative method that can be adopted by the auditors. Although this method offers challenges, including planning, document checks, fieldwork, interviews, and closing audit meetings which require face-to-face process;

The remote internal audit activities have resulted significant changes to the audit process, leading to changes in auditor workload and audit oversight (Meric & Karace, 2024). Additionally, some challenges that should be faced by internal auditors, among others, are ineffective communication, the unprecedented situation in collecting audit evidence and conducting analysis with limited media and technology (Saleem, 2021). This condition could lower the quality of remote audits. One approach that



can be taken to overcome this is through the adoption of *the Design Thinking approach*. *Design thinking* is an approach that focuses on the users (Carlren et al., 2016). The process of design thinking begins with a process of empathy for a human-centered need towards a sustainable innovation based on the needs of its users (Razi et al., 2018).

Previous studies showed that Design Thinking (DT) approach has been adopted in auditing process, including a study conducted by Linda & Diny (2019). They stated that Design Thinking is an interesting concept that has been applied by *The Netherlands Court of Audit* (NCA). DT is very relevant and adds value to audits and helps auditors think more human-centered as users' system. In addition, Aryani S. et al. (2022) pointed out that the application of *the Design Thinking* approach to the Internal Quality Audit System at one of the private universities in Jakarta. Her research found that through a *design thinking* approach, the audit process can run effectively. It can be concluded that *Design Thinking* can offer an innovative audit process that is in accordance with the needs and abilities of its users (auditors).

Based on the previous discussion, the focus of the research is how the implementation of remote internal audits can be carried out effectively and efficiently with the achievement of maximum audit quality. The application of a *design thinking* approach in the internal audit process remotely is a creative approach to solving the problem of remote audit challenges. DT focuses on understanding the users' needs, experimenting, and iterating. This approach is often used in the product and service development process but can also be applied in the context of audits to improve effectiveness and efficiency. The combination of two concepts of remote audit and *design thinking* is with a number of objectives. *First*, improving the quality of audits, using *the principles of design thinking* can help auditors to better understand the context and needs of the organization, so that the audits carried out are more relevant and useful. *Second*, flexibility and adaptability, in an increasingly digital work environment, the implementation of remote audits allows auditors to adapt quickly to changing organizational conditions and needs. *Third*, team collaboration, *the concept of design thinking* encourages collaboration between teams in the remote audit process. This can improve communication and problem-solving collectively. *Fourth*, innovation in the audit process, by applying *design thinking*, the audit process can be optimized through innovations such as the use of new technology or better analysis methods.

By implementing these 2 (two) concepts, it is expected that the quality of remote audits carried out can be effective and efficient so that the risk factors that occur during the implementation of audits such as inherent risks, detection risks and control risks can be minimized. Therefore, this study will evaluate the implementation of remote internal audit that has been carried out by PT PNM during the Covid-19 pandemic which aims the optimization of efficient and effective implementation. From the results of the analysis, we formulate a strategy that will be carried out to implement internal remote audits.

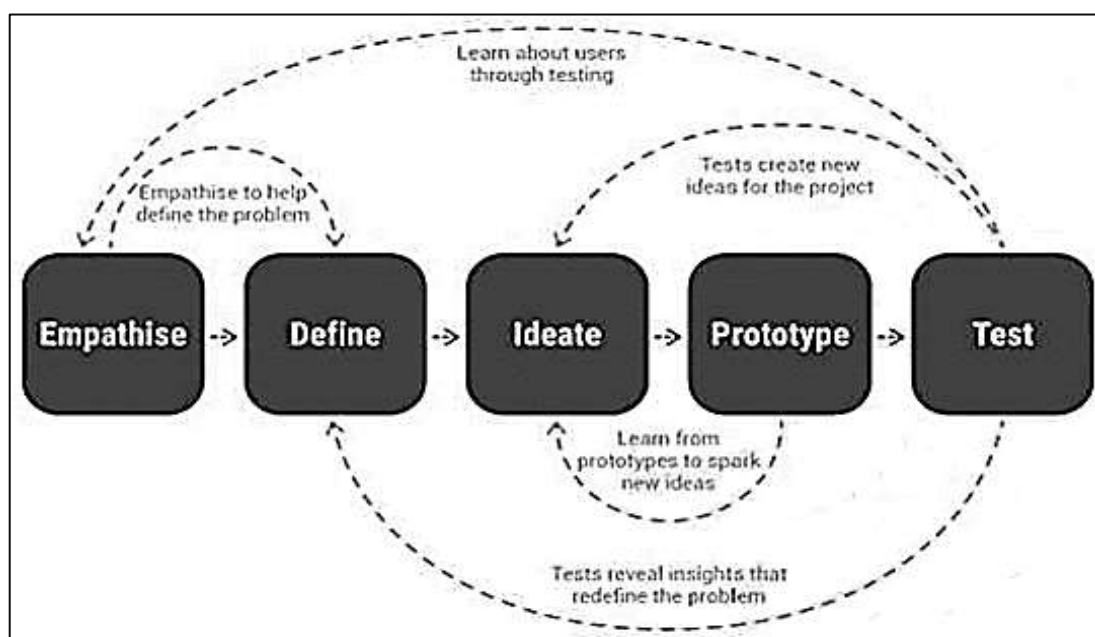
## LITERATURE REVIEW

Auditors see remote audits as an opportunity to make a significant contribution to improving organizational performance. The adoption of *Design Thinking (DT)* approach in designing remote audit strategies can facilitate more creative and solution-oriented collaboration between *principals* and *agents*, by emphasizing innovation in problem-solving, empathy for the needs of stakeholders, and sustainable value creation for the organization.

### Design Thinking (DT)

*Design thinking (DT)* is a relatively new approach in auditing. This can add value to audits and help auditors think more human-centered (Bijl, 2017), work iteratively and unravel complex and abstract topics by making them real (visual, tactile), and thus help create greater impact. According to (Dorst, 2015), there are some stages in DT, such as *Empathy*, *Define*, *Ideate*, *Prototype*, and *Test*. DT has a strong relevance in the context of remote auditing, especially for internal audits. As this approach is human-centered and encourages innovation in solving complex problems. With remote audits, auditors face new challenges such as limited physical access, the risk of document forgery, and limited direct communication with auditee.

Below is the process of design thinking, which covers empathize, define, ideate, prototype and test as illustrated in figure 1.



**Figure 1.** Design Thinking process (Aryani et al., 2022)

All steps in the audit process are geared towards collecting data based on strict research standards. That is why the audit process contains many steps to maintain quality, including fact-checking with *the auditee* and internal and external quality control. The design process uses iterations to allow for new information and to understand the needs of users.

### Internal Audit

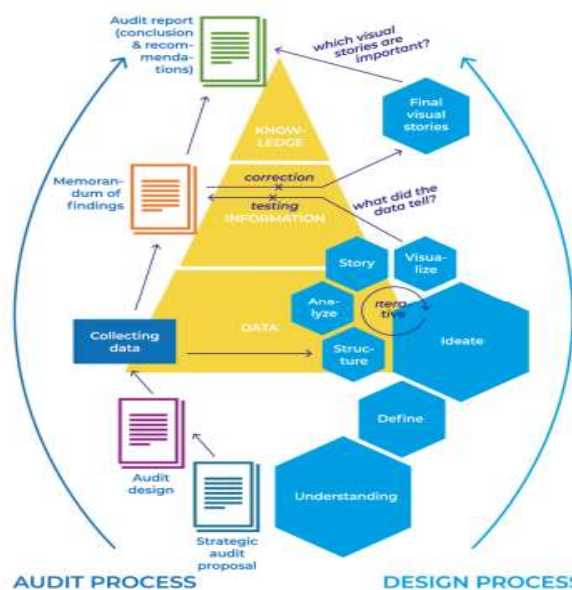
Sawyer et al. (2003) define internal audit as an independent assessment function that exists in an organization to examine and evaluate organizational activities as a service provision to the organization. Kent, Sherer, & Turley (1985) said that internal audit is an independent assessment within a department that assesses management, and evaluates the effectiveness of the internal control system. Additionally, according to Tugiman (2005), internal audit is an independent assessment to examine and evaluate its activities in the organization. Therefore, it is concluded that internal audit has two main tasks, namely *assurance* and *consultation* that are carried out independently and objectively which is designed to provide added value and improve organizational operational activities.

### Remote Audit

*Remote audit* is one of the audit methods carried out online including data analysis and data collection by auditors with the help of technology (Setiyawan, 2024). This statement is supported by Teeter, Alles, & Vasarhelyi (2011), who point out that *remote auditing* is a remote audit process conducted by auditors in assessing the accuracy of financial data and internal controls, collecting electronic evidence, and interacting with clients using the assistance of information and communication technology. Additionally, planning and reporting are also conducted remotely (Dhanang Yan Minarhadi & Trisnaningsih, 2022). In its implementation, all interested parties involved in the audit process and have a joint commitment to support *remote audit method activities* so that the audit objectives can be achieved.

### The Integration of Audit with Design Thinking Process

In order to add value in audit, DT should integrate the audit process with design process, which focuses on knowledge and impact. This relates with visual design and information in audit. Meijer (in Linda & Diny, 2019) suggests the integration process as illustrated in figure 2 below:



**Figure 2. The Integration of Audit and Design Process**

(Source: Linda & Diny, 2019)

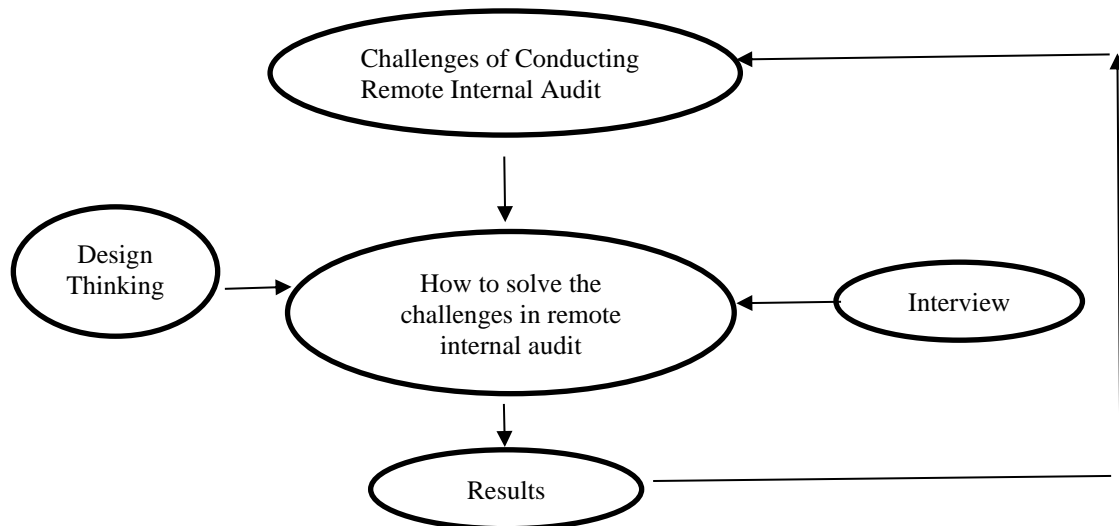
*Design thinking* requires a change in mindset, namely a shift from a rigid on-site approach towards experimentation and repetitive learning (Brown, 2009). Failure is considered as a part of the innovation process that helps improve and develop ideas. In addition, *design thinking* encourages cross-disciplinary collaboration. By involving various perspectives so that the solution becomes more comprehensive and effective. Brown (2009) also points out that the strength of this approach is its ability to combine creativity and pragmatism, ensuring innovative solutions that remain realistic and feasible.

Previous research indicated *Design thinking* (DT) has strong relevance in the context of remote auditing, especially for internal audits, as this approach is human-centered and encourages innovation in solving complex problems. With remote audits, auditors face new challenges such as limited physical

access, the risk of document forgery, and limited direct communication. *Design thinking* also strengthens collaborative engagement among the auditors. In conducting internal audits, this collaboration is essential to ensure that the audit process runs effectively and provide solution

## THEORETICAL FRAMEWORK

Theoretical framework is a conceptual model which describes the theory and its relationship with identified factors as significant issue (Sugiyono, 2013). One of the research objectives is to explore how DT aids to fulfill the needs of PT PNM to design innovative audit supervisory system based on the needs and users' competence. In order to address the research objective, interviews were carried out to grasp the perception of the participants on remote internal audit; and to map the following activities of Design Thinking by implementing audit monitoring system. Below is the conceptual framework of this study.



**Figure 3. Conceptual Framework**  
Source: Authors

## METHOD

This study adopts qualitative approach since the research objective is to explore and understand the meaning-making of the participants about the event that they have been through (Sugiyono, 2019). Interviews were carried out with six participants (internal auditors), who had conducted remote internal audit during pandemic to gain information on the challenges and advantages of implementing remote internal audits. The participants were selected using purposive sampling techniques with the following criteria: (1) Auditors who have conducted remote audits during the pandemic; (2) Auditors who work at the head office and regional offices; (3) Senior auditor; and (4) Auditors who have participated in training related to the basics of auditing.

Data analysis in this study uses Nvivo12 application program developed by QSR International. NVivo is a set of tools in the form of an application system that functions to analyze qualitative data (Ghozali, 2020). The process of using NVivo in this study includes: (1) *Transcription*, converting speech into written text. (2) *Data organization* is carried out by dividing field study using case classification in NVivo 12 Pro. (3) Coding is the process of tagging in the source text and storing the



selection of source text passages corresponding to the theme that are directed into *the database items*, which are called with nodes and (4) *Maps* and *Queries*. *Maps* are visual display of *nodes* by displaying links in regarding the patterns of interaction obtained from *the coding* process. *Queries* is a feature to analyze the tendency of words written by a person. After the results of the analysis with NVivo, the researcher conducted an analysis based on *the Design Thinking method*. This method uses an innovation process that prioritizes deep empathy for the needs of the end user and strives to fully understand a problem in order to develop an effective solution (Vechakul et al, 2015). There are several stages in *the Design Thinking method*, namely: (1) Empathize, (2) Define, (3) Ideate, (4) Prototype, and (5) Test.

## RESULT AND DISCUSSION

Data analysis includes NVivo result and *design thinking analysis*. The following are the findings of the research.

### Results from NVivo

Based on the data analyzed using *Word Frequency Query* feature in NVivo, it is found that the most frequently appearing word sets in the data were obtained as the word *audit*, dominated the conversation with a frequency of 6.69% of all data, followed by the words *auditor*, *remote*, *implementation*, *internal* and other words. Besides using word frequency query, we adopt a *hierarchy chart* feature in analyzing the data. This chart shows rectangular hierarchical data of various sizes. From the chart, we could find the emerging themes which are dominance appear in the analysis. It shows three large chart which representing responses derived from the participants include *internal audit*, *remote audit* and *internal auditor*.

The chart in *internal audit* comprises *implementation*, *functions*, *types*, *objectives*, and *differences from on-site audits*. Then followed by *remote audit* consisting of the *implementation of remote audits* that have *challenges*, *evaluation* or *review of its implementation*, *stages*, and *innovations*. Other topics in *remote auditing* include *creativity* and *initiation*, *audit quality*, *limitations*, *differences with on-site audits*, *effectiveness*, *efficiency*, and others. In addition, some sub-themes emerge in the implementation area, such as *weaknesses*, *definitions*, *tools that must be prepared*, and *obstacles*.

### The Adoption of Design Thinking

Below are the findings of the adoptions of *design thinking* in implementing *remote internal audit* at PT. PNM, which comprise some stages, such as *empathize*, *ideate*, *prototype* and *test*.

#### *Empathize*

We conducted in depth interviews with auditors who carried out *remote audits* in PT PNM. The interview results show several points, namely: (a) *Remote audit* conducted by PT. PNM has not been implemented effectively and efficiently, and (b) the absence of face-to-face meetings cause difficulties for auditors to build a strong relationship with audits. This can have an impact on the effectiveness of the auditor's communication and understanding of the auditor's culture and work environment. For this reason, auditors are advised to arrange a *timeline* for the implementation of remote audits. Since remote audit took longer time than on site audit implementation.

#### *Define*

From the problems found during the empathy stage, we should determine the problem statement as *the main point of view* or concern. Since we need to formulate the strategies that will be carried out to solve the problems found in the field.

### **Ideate**

At this stage, various ideas are collected to solve problems related to the implementation of *remote audits*. The ideas presented include: (a) Provision of strong internet network facilities, and (b) Utilization of information technology, such as: *video conferences*, Artificial Intelligence (AI) applications, the use of CAATs (*Computer Assisted Audit Techniques*), *virtual inspections*, *cloud-based tools*, *digital communication platforms*, and various relevant technology facilities for remote audit purposes.

### **Prototype**

Based on the results of the emergence of ideas submitted at the *ideate stage*, tools were created to be used as a standard for the implementation of *remote audits* at PT. PNM. The implementation of *remote auditing* used is by using *video conferencing* accompanied by an audit application. In addition, we also provided the auditors and auditees implementation guidelines so that the audit process ran smoothly. Then, both parties were also given training to facilitate their operations in the field.

### **Test (Trial)**

In the trial stage, it was carried out by implementing *remote audits* at several PT PNM branch offices. The trial was carried out with the aim of finding out how effective and efficient the implementation of *remote audits* using video conferencing was. From the results of interviews with six auditors, it was found that technically there are some obstacles in conducting remote internal audit, such as: difficulties in verifying evidence, data security problems, limitations in interaction and communication, and other obstacles. Additionally, the audit quality aspect shows the same results. This shows that the effectiveness and efficiency of *remote audit implementation* is as well as on-site(face-to-face) audits.

## **DISCUSSION**

### **The Integration of Design Thinking Approach in the Internal Remote Audit Process Improves the Quality of Audit: Effectiveness and Efficiency**

The results of the study found that the application of *remote internal audit* integrated with *design thinking* improves the effectiveness and efficiency of audits. *Design Thinking* has been widely applied in various fields, one of which is the field of accounting, including in the audit process. The application of the *design thinking* approach is able to enhance auditors' motivation to improve audit quality even though it is conducted remotely (*remote audit*). This is aligned with the main focus of the *design thinking* approach. Another focus of *design thinking* is to create innovative products, services, and innovative business models that can add value to the company (Hehn, 2019).

The implementation of *remote audits* has been carried out well at PT PNM. This result is in line with previous study conducted by Eulerich *et al.* (2021). They explain that *internal remote audit activities* have a positive influence on the effectiveness and efficiency of audits. Remote internal audit conducted at PT PNM mostly used *video conferencing* technology. Based on the results, it is believed that the adoption of information and communication technology facilities help to improve the performance of audit work. Another benefit is we can save time and travel costs. In conclusion, the adoption of video conferencing in remote audits ease the work of internal auditors in conducting the remote audit. It also does not affect the quality of the internal audit results produced.

### **The Utilization of Technology in Overcoming Challenges and Obstacles Faced by Auditors in Conducting Remote Internal Audits**





The results of the study show that the use of information technology can overcome various challenges and bring benefits in the implementation of *remote audits* at PT. PNM. The use of information technology has affected financial and accounting activities as well as the internal control of a company's business processes. The audit is carried out *remotely* by utilizing information and communication technology, without the physical presence of the auditor at the audited location. However, in its implementation, the auditors faced a number of challenges, such as difficulties in accessing physical documents, assets, or facilities directly. Internet connection interruptions, software issues, or limited access to technology which can hinder the audit process. The absence of face-to-face meetings also create some difficulties for auditors which causes the ineffectiveness in communication, and understanding of the auditor's culture and work environment. Moreover, the results of the study revealed that the benefits of applying technology in *remote audits*, increased flexibility and better focus. Synergy between the auditor and the auditee is required in conducting remote audit.

This study supports previous research conducted by Magabli (2019), Bradford & Henderson (2017), and Tarek & Basuony (2017), who examined the use of information technology in relation to auditing and the audit profession. Additionally, the results show the audit profession at every stage of its audit activities starting from audit planning to risk assessment, that requires information technology. Based on the results of the research, it can be concluded that the use of technology can be used to overcome the challenges and obstacles faced by auditors in conducting *remote internal audits*.

#### **The Contribution of Information Technology Utilization to the Success of *Remote Internal Audit***

The results of the study show that the use of information technology has made a positive contribution to the success of *remote internal audits*. In addition, auditors appear to be more neutral than on-site audits due to higher levels of skepticism. *Remote internal audits* can obviously be the right solution in cases where on-site audits cannot be carried out, but they can also be used in normal condition. To support the success of remote audits, auditors must apply their professional due diligence with the help of information technology.

The success of *internal remote audits* depends on the auditor's ability to understand the risks associated with management, creativity and initiation in the use of information technology in the company. The use of information technology is very important, especially to overcome various obstacles that will be faced in the implementation of audits in the field. Therefore, it is important for auditors to continuously improve their understanding of information technology developments, which bring opportunities to develop more advanced and appropriate audit approaches. With the use of this technology, auditors can conduct more in-depth, efficient, and effective data analysis, identify potential risks, test the reliability and integrity of application systems.

The results of this study are in line with the research conducted by Ismanidar *et al.* (2023), Sari (2022), Nisa *et al.* (2023), and Zaleha (2020) who highlighted the use of technology conveys a positive contribution to the success of remote auditing. The positive contribution of the use of information technology in the remote audit process must be supported by a deep understanding of the security of audited data and information privacy. For this reason, auditors need to develop skills in information technology auditing, including a deep understanding of data analysis tools, network security systems, and regulations. Based on the results of the study, it can be concluded that the use of information technology contributes positively to the success of *remote internal auditing*.

#### **Comparison of Effectiveness, Efficiency, and Experience of Auditors and Auditees in Conducting *Remote Internal Audits* with On-site Audits**

The results of the study show that there is a difference between *remote internal audit* and on-site audit conducted at PT. PNM. The results of previous studies are also in line with this study which shows similarities and differences between *remote audits* and on-site audits, including the use of technological tools in remote audits (Castka & Searcy, 2021), the advantages and the disadvantages of conducting remote audits (Kljajic *et al.*, 2022), more effective and efficient remote audits compared to onsite audit in its implementation (Tedjakusuma, 2021), and there are different experiences experienced by auditors in its implementation (Khoirunnisa *et al.*, 2021).

Based on the results in this study, a number of differences and similarities were found related to effectiveness, efficiency, and experience experienced by the auditors and auditees. Auditors in conducting remote audits should pay attention to the Code of Ethics, namely: maintaining integrity, objectivity, competence, maintaining confidentiality, and behaving professionally as stipulated by IAI (Indonesian Institute of Accountants).

The results of this study are in line with a number of previous studies, such as the research of Minarhadi & Trisnarningsih (2023), that there are differences and similarities in the implementation of remote audits with on-site audits. Thus, it can be concluded that both remote audits and on-site audits have similarities and differences, related to effectiveness, efficiency, and experience. Overall, these two audit methods have a lot in common. However, one different thing found in this study is that auditors find remote audits are more difficult to implement compared to on-site audits.

### **Communication Strategies Improve Interaction Between Auditors and Auditees during the Internal Remote Audit Process**

The results of the study show that communication has an important role in the implementation of the remote internal audit process at PT. PNM, particularly, in carrying out the audit tasks. During the audit process, an auditor normally conducts oral and written communication. Oral communication can be done via face-to-face (*direct communication*) or through media intermediaries (*indirect communication*). One form of communication is through an interview which is used to explore opinions, attitudes, views, feelings, thoughts and other things. During the audit process, auditors prefer to conduct face to face communication with auditees. In addition, Santoso (2024) revealed that auditors can improve their communication and coordination with auditees by adopting effective means of communication by using various communication tools such as video conference, email and chat.

Another strategy is stated by Purwanto (2024) that auditors should have good creativity, initiation and innovation to overcome obstacles found during remote internal audit process. Additionally, the auditors should be proactive in communication, and applying a risk-based approach. In addition, communication that can be used by auditors is not only focused on communication between auditors and auditees, but also focuses on communication within a team. It is supported by Rahardjo (2018) who stated that communication between the auditor team and the auditee will affect the successful completion of audit tasks.

There are number of challenges in communication faced by the auditors, including limited interaction between auditors and auditee, which is limited through the use of communication technology tools, such as *video conferencing*. Moreover, it is found that the vulnerability to *fraud* in remote audit is greater than on-site audits. Therefore, an auditor who conducts remote auditing should have good skills and abilities. With good communication skills and abilities, it can be beneficial to obtain the data and information needed in the examination process to achieve the desired results. In addition, with good communication, you can exchange ideas in any way that is considered effective. This shows that with the right communication strategy, it will have a significant effect on the success of remote audits. The results of this study are in line with a number of previous studies, such as the research conducted by



Carlisle & Jenkins (2021), Hifni *et al.* (2020), and Khoirunnisa *et al.* (2021), that communication strategy is essential to adopt in remote audit.

### **Factors Influencing Trustworthiness in the Context of Remote Internal Audits**

The results of the study found that the trust aspect is very important in *remote internal audits*. Trust in the context of internal audits can be influenced by auditor's competence, independence, and management support. In addition, a good relationship between the audit committee and internal audit can also help build trust. The success of a remote internal audit is affected by auditor's internal and external factors. Internal factors are the personality and confidence owned in an auditor, while external factors are interpreted as one of the ethical components that should be maintained and obeyed by auditors when conducting audits.

Level of confidence in the results of remote audits is influenced by several factors, including auditor competence. The expertise and experiences of an internal auditor can affect the effectiveness of the process of audit internal. Another point is the independence of the auditor. In this case, the internal auditor must be independent in carrying out his duties. Management support is also a factor that affects trust in remote internal audits. The next external factor is the relationship between the internal auditor and the auditee. Also, an open and transparent relationship can help build trust and dynamic cooperation between auditors and auditee.

In the context of design thinking, a harmonious understanding between internal auditors and auditors in branch offices should show empathy. This is the first step to build an open and transparent relationship regarding what problems exist in the company. Understanding each other between the two will make the information conveyed accurate. Thus, it can be concluded that building trustworthiness in the implementation of remote internal audits is influenced by many factors, including: the competence of the internal auditor, the independence of the auditor, the support of the company's management, and the good relationship between the company and its internal auditors.

### **CONCLUSION**

The results of the study concluded that the integration of the design thinking approach in the internal remote audit process has increased the effectiveness and efficiency of audits at PT.PNM. Then, the use of technology can be used to overcome the challenges and obstacles faced by auditors in conducting *remote internal audits*. Furthermore, the use of information technology has contributed positively to the success of PT. National Capital Madani. In addition, there are similarities and differences between remote audits and on-site audits related to the effectiveness, efficiency, and experience of internal auditors at PT. PNM. The results of the study also conclude that the right communication strategy adopted has improved the interaction between auditors in the implementation of remote audits. Finally, Trustworthiness should be established in the implementation of remote internal audit. Trustworthiness is influenced by many factors, including: the competence of the internal auditor, the independence of the auditor, the support of the company's management, and the good relationship between the company and its internal auditors.

There is still a lot of information that needs to be explored, such as how competent auditors are in using technology, and understanding the results delivered in the implementation of remote audits. This causes the need for further research so that the strategies presented regarding the implementation of remote internal audits run effectively and efficiently.

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