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EFFECT OF INFORMATION AND COMMUNICATION TECHNOLOGY ON TIMELY REPORTING OF AUDIT FINDINGS IN SOUTHWESTERN NIGERIA

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Abstract

Audit firms in Southwestern Nigeria face increasing pressure to improve performance and timeliness amid rapid digital transformation. However, the integration of Information and Communication Technology (ICT) tools into auditing processes remains a challenge for many. This study examines the effect of four ICT tools cloud-based audit software, mobile audit applications, automated audit procedures, and data analytics tools on the timely reporting of audit findings. A survey research design was employed, targeting 1,120 ICAN-licensed audit firms in Southwestern Nigeria. From a sample of 358 respondents, data were analyzed using multiple regression analysis. Findings revealed that all four ICT tools significantly and positively influenced timely audit reporting. Data analytics tools were the strongest predictor (β = 0.612), followed by automated audit procedures (β = 0.197), cloud-based audit software (β = 0.165), and mobile audit applications (β = 0.129). The study confirms that ICT adoption enhances audit efficiency, accuracy, and responsiveness, contributing to timely reporting and improved stakeholder confidence. The study recommends that audit firms strategically adopt and optimize ICT tools particularly automated and data-driven systems to streamline audit workflows and meet reporting deadlines. Firms should also ensure robust cybersecurity measures to mitigate risks associated with mobile and cloud technologies. These findings contribute to the growing evidence that digital innovation is vital for timely financial oversight in Nigeria's audit sector.

Keywords: Automated Audit Procedures, Cloud-Based Audit Software, Information and Communication Technology, Mobile Audit Applications.

1. Introduction

The timely reporting of audit findings is a critical dimension of audit performance, impacting stakeholder trust, regulatory compliance, and financial decision-making. In this era of digital transformation, as ICT tools have been increasingly integrated into accounting and other management roles, demand for prompt decision and information which include audit result is highly required (Yahaya et al., 2021; Appiah et al., 2022; Al-Hiyari et al., 2023). Yet, as the case in many developing nations, regions like Southwestern Nigeria, also perceived to face challenges of limited infrastructure, resistance to change, and inadequate auditor training which hinders full ICT adoption ((Owolabi & Dada, 2020; Adegbite & Ayeni, 2022).

In the contemporary digital economy, the adoption of Information and Communication Technology (ICT) has become pivotal in redefining the efficiency and effectiveness of professional services, including auditing. Modern ICT tools such as automated audit procedures, data analytics, cloud-based software, and mobile applications are increasingly integrated into audit practices to enhance operational efficiency and improve the quality and timeliness of audit reports. The pressure to deliver timely audit reports in compliance with regulatory demands has prompted a growing interest in ICT-driven audit solutions (Oseni, 2021; Awodiran, 2022).

Despite the assumed clear benefits of ICT

adoption, timely audit reporting in Nigeria remains a persistent challenge. Factors such as unreliable infrastructure, limited technical expertise, high costs of technological implementation, and organizational resistance to change continue to hinder the effective use of these tools (Adelakun & Nofiu, 2022; Ogundipe & Irefin, 2023). These limitations affect the ability of audit firms to meet tight deadlines and generate timely reports, which in turn impacts stakeholders' decision-making processes and diminishes public confidence in audit outcomes.

Timely audit reporting is not only a function of technological capability but also hinges on effective audit planning, data accessibility, real-time collaboration, and auditor preparedness (Appelbaum, D., Kogan, A., Vasarhelyi, M.A. (2021)). Tools like cloud-based audit platforms and mobile applications were acknowledge with the potential to reduce turnaround time, improve communication between auditors and clients, and facilitate quicker data processing with attempt to provide seamless execution of audits regardless of physical location and can mitigate delays often associated with manual or paper-based systems (Mokhtar et al., 2023).

Despite the above expectations of ICT, audit firms in Nigeria are currently encountering significant challenges in actualizing improved efficiency and accuracy of audit performance through the integration of ICT tools (Suleiman et al. 2021). While the expectation is that ICT should enhance the accuracy, efficiency, and reliability of audit reports, many firms still experience poor audit outcomes, raising concerns about the actual contribution of ICT to performance (Suleiman et al., 2021). Therefore, there is urgent need between investigate the effect of the ICT tools on the timeliness report of audit. Hence the study seek to answer following research questions:

i. What is the effect of automated audit procedures on the timely report of audit findings in Nigeria?
ii. Is there any influence of cloud-based audit software on the timely report of audit findings in Nigeria?
iii. To what extent is the effect of mobile audit applications on the timely report of audit findings in Nigeria?
iv. What is the effect of data analytics tools on the timely report of audit findings in Nigeria?

2. Literature Review

Timely reporting is a crucial element in the audit process, as it ensures that audit findings are delivered within the expected timeframe, allowing stakeholders to make informed decisions based on up-to-date financial information (Alzeban, 2021). Delays in audit reporting mostly have significant consequences, including outdated or irrelevant findings, missed opportunities for corrective actions, and decreased confidence in the auditing process. A timely audit report not only reflects the auditor's efficiency but also enhances the overall credibility of the audit firm (Calabrese, 2023).

Timeliness in audits is especially important in today's fast-paced financial environment, where organizations and regulators rely on real-time data to make strategic decisions. Delayed audit reports can undermine decision-making processes, particularly when the financial environment is volatile (Alzeban, 2021). In these contexts, timeliness ensures that audits are relevant and provide actionable insights for both management and external stakeholders (Bani-Khaled & Pinho, 2024). Factors that contribute to the timeliness of audit reporting, include the planning and execution of audit procedures, the use of Information Communication Technology (ICT), the complexity of the audit, and the readiness of the auditee in providing required documents. Well-structured audit planning is essential for ensuring that audits are completed within set deadlines. Auditors must allocate resources efficiently, set clear timelines, and anticipate potential bottlenecks that could delay the process (Ernst & Young, 2022).

2.1 Conceptual Definitions

Automated Audit Procedures (AAP)

Automated audit procedures involve the use of programmed routines to handle repetitive audit tasks including data validation, report generation, and documentation. These tools increase efficiency and reduce human error, particularly in large or high-volume

audits (Fadejeva & Tkacevs, 2021). Automating time consuming processes, auditors can allocate more time to value-adding tasks like analytical review and risk-based audit planning.

Automated Audit Procedures (AAP) involve the use of software and technologies to perform audit tasks that traditionally require manual effort. These procedures aim to increase efficiency, reduce errors, and ensure consistency in audit practices. AAPs leverage tools such as CAATs, data analytics, and artificial intelligence AI to streamline data extraction, reconciliation, testing controls, and compliance verification (Collins, 2024). The automation of repetitive tasks enables auditors to focus on more complex areas of the audit that require professional judgment and critical thinking.

Cloud-Based Audit Software (CAS)

Cloud-based audit software provides auditors with on demand access to client files and audit working papers from any location. These platforms promote team collaboration, version control, and security, especially in hybrid or remote work environments (Khan et al., 2021). With cloud systems like CaseWare and Audit Dashboard, audit tasks can be distributed, monitored, and finalized without the need for physical presence enhancing agility and responsiveness.

CAS offers significant advantages in terms of improving audit efficiency and accessibility to real-time data, it is essential for audit firms to address the associated data security and privacy concerns. Selecting a reliable cloud provider that adheres to stringent security measures, establishing comprehensive data governance practices, and ensuring auditors are well-trained in cybersecurity, audit firms can leverage on CAS effectively while protecting their clients' sensitive financial information. This proactive approach will help mitigate potential risks, allowing audit firms to maximize the benefits of cloud-based auditing solutions.

Mobile Audit Applications (MAP)

Mobile audit applications are smartphone and tablet compatible platforms that allow auditors to work on the motion, capturing evidence, completing checklists, or submitting reports from the field (Lamboglia et al., 2021). These tools have become increasingly important in dynamic audit environments such as site audits or inspections. Mobile access improves speed, reduces paperwork, and increases auditors' flexibility and responsiveness during engagements. Furthermore, MAPs allow for improved collaboration between team members, especially in geographically dispersed audit teams. With mobile applications, auditors can access audit data remotely, update records in real time, and communicate more effectively across locations. This feature is particularly beneficial for audits involving large or multiple client sites, as it ensures consistent communication and up-to-date information sharing, which enhances the speed and quality of decision-making (Nguyen & Thompson, 2024). The real-time nature of MAPs also allows for instant feedback and adjustments, contributing to the overall agility of the audit process.

However, the increased reliance on mobile technology in auditing comes with certain challenges that must be addressed. One of the most significant concerns is cybersecurity. With auditors accessing sensitive financial data on mobile devices, the risk of data breaches or unauthorized access increases. It is crucial for audit firms to implement robust security protocols, such as end-to-end encryption, multi-factor authentication, and secure cloud storage, to protect client information and prevent data leakages. Moreover, regular security audits and compliance checks should be conducted to ensure the mobile applications are up to date with the latest cybersecurity standards (Brown & Lee, 2022).

Despite these challenges, the benefits of using MAPs in audits far outweigh the risks, provided that appropriate safeguards are put in place. As mobile technology continues to evolve, it is expected that its role in the audit profession will only grow, making it an indispensable tool for modern auditors.

2.2 Theoretical Framework

Resource-Based View provides a framework to understand how technological assets like ICT, contribute to the competitive advantage and operational efficiency

of audit firms. According to RBV, organizations achieve superior performance when they leverage valuable, rare, inimitable, and non-substitutable (VRIN) resources effectively (Barney, 1991). Hence, ICT tools such as Automated Audit Procedures (AAP), Cloud-Based Audit Software (CAS), and Mobile Audit Applications (MAP) are strategic assets that enhance audit firms' performance by improving accuracy, efficiency, and audit quality (Suleiman et al., 2021). Utilizing these tools, firms can streamline audit processes, reduce time-intensive tasks, and increase the reliability of audit outcomes, which enhances their competitive advantage in the industry (Lamboglia et al., (2021).

RBV emphasizes the strategic value these technological assets bring to audit performance. When audit firms invest in ICT, they are essentially building a resource base that, if managed effectively, can lead to improved audit performance and client satisfaction. This approach allows for a shift in the discussion of how these technologies effectively contribute to the core functions and outcomes of audit processes. Thus, applying RBV, this study aims to explore the degree to which ICT assets enhance audit performance, focusing on operational outcomes.

The Resource-Based View (RBV) theory posits that firms gain a sustainable competitive advantage by leveraging internal resources that are valuable, rare, inimitable, and non-substitutable. In the context of audit firms, ICT tools such as cloud-based audit platforms, data analytics software, and mobile audit apps can be considered strategic resources when effectively utilized. These digital assets enhance the firm's ability to deliver accurate, timely, and cost-effective audit services (Knechel et al., 2020).

2.3 Empirical Review

The role of ICT in promoting timely audit reporting has also been extensively documented. Suleiman et al. (2021) showed that firms using cloud-based audit software are able to streamline their documentation processes, reduce delays in fieldwork, and speed up final report generation. The study noted that ICT eliminates time-consuming manual procedures, thereby allowing for quicker audit turnaround. In a related study, Ogundipe and Irefin (2023) observed that the real-time nature of mobile applications and cloud technologies significantly reduces audit cycle times, especially for multi-location engagements. The researchers concluded that ICT not only expedites data collection but also enables concurrent review and approvals, resulting in faster report delivery.

Ashraf, et al. (2020) examined the role of audit committee IT expertise in enhancing the reliability and timeliness of financial reporting. Using a dataset of firms with varying levels of IT expertise within their audit committees, the authors found that firms with IT-knowledgeable audit committees experienced fewer material misstatements and faster earnings announcements. This suggests that incorporating IT expertise within audit committees significantly improves the timeliness and quality of audit reports. Their findings emphasize that the integration of ICT into governance structures plays a crucial role in timely and reliable financial reporting.

Husni, et al. (2022) investigated the effects of ICT adoption on audit report timeliness during the COVID-19 pandemic. Their study focused on how the transition to IT-based auditing tools, such as electronic data processing, allowed auditors to complete audits more efficiently despite the disruptions caused by the pandemic. The authors concluded that the adoption of ICT facilitated faster audit processes, demonstrating the potential of digital tools to improve the timeliness of audit findings in challenging circumstances.

Hoxha et al., (2021) studied the impact of ICT on the auditing profession in Albania, emphasizing the role of technology in improving audit efficiency and accuracy. The authors found that the integration of ICT tools, including automated data processing and cloud-based audit platforms, facilitated the timely completion of audits and improved the overall quality of audit reports. Their findings suggest that auditors' proficiency with ICT tools is closely linked to increased audit accuracy and timeliness.

Cao et al., (2021) investigated the impact of information technology on audit quality and timeliness. Using data from public accounting firms, the study found that IT tools significantly enhance access to real-time data, improving audit efficiency and reducing reporting delays. The study concluded that IT-driven audits lead to

more accurate and timely reporting, with technology adoption playing a key role in meeting audit timeliness standards.

3. Methodology

3.1 Research Design

This study adopts a survey research design to examine the influence of Information and Communication Technology (ICT) on the performance of audit firms in Southwestern Nigeria. The design is well-suited for capturing observable trends and perceptions from a defined population, allowing the researcher to assess real-world interactions between ICT tools and audit performance (Nurudeen & Mabadeje, 2025).

3.2 Population and Sample size

The target population for this study consists of 1,120 active audit firms licensed by the Institute of Chartered Accountants of Nigeria (ICAN) as of January 2025. These firms are currently operating within Southwestern Nigeria, a region that includes Lagos, Ogun, Oyo, Ondo, Osun, and Ekiti states. With an estimation of 3,360 audit professionals which stands as the study sampling frame. Subjecting the study sampling frame to Taro Yamane formula.

3.3 Data and Sources

The study employed quantitative primary data, which were collected through a structured questionnaire designed using a five-point Likert scale. The questionnaire measured respondents' perceptions on timeliness of audit findings and ICT adoption (data analytics tools, automated audit procedures, cloud-based audit software, and mobile audit applications).

The data for this study were sourced from audit professionals working in registered ICAN audit firms across Southwestern Nigeria. A sample size of 358 was determined using Taro Yamane's formula. Although more than 358 questionnaires were distributed to ensure adequate coverage, analysis was limited to the first 358 valid responses received and 351 responses were useful for the analysis.

3.4 Model Specification

The model is based on a multiple linear regression framework to analyze the effect of ICT (independent variable) on audit firm performance (dependent variable).

Model of Fedyk et al., (2022) was adopted and modified as $AT= \beta_0AAP + \beta_1CAS + \beta_2MAP + \beta_3DAT + \varepsilon$ (1)

AT= where: AT = Audit Timeliness; AAP = Automated Audit Procedures; CAS= Cloud-based audit software; MAP= Mobile audit applications; and DAT = Data Analytics tools. β_0 is the intercepts of the model, and β_1-β_3 are the coefficient of the independent variable to be estimated, ε= Error term

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Model of Fedyk et al., (2022) was adopted and modified as AT = f(AAP, CAS, MAP, DAT) where: AT = Audit Timeliness; AAP = Automated Audit Procedures; CAS= Cloud-based audit software; MAP= Mobile audit applications; and DAT = Data Analytics tools. β_0 is the intercepts of the model, β_1- β_3 are the coefficients of the independent variable to be estimated. ε is the error term.

Data Analytical Tools (DATs) have become an integral component of modern auditing, providing

auditors with the capabilities to analyze vast quantities of data quickly and accurately. These tools enable auditors to go beyond traditional sampling techniques, allowing for comprehensive testing of entire datasets and thereby improving the scope, efficiency, and reliability of audit procedures (Olurankinse & Ojo, 2023). The use of DATs allows auditors to identify anomalies, trends, and patterns within financial data that may indicate potential risks, fraud, or misstatements. This integration of data analytics into auditing has significantly enhanced the quality of audits and transformed the way audits are conducted.

Ilori et al., (2024) opined that the implementation of data analytical tools has enabled auditors to enhance fraud detection capabilities by identifying inconsistencies in financial reporting and unusual transaction patterns. Similarly, data analytics enhances the efficiency and timeliness of audit processes. Automated analysis significantly reduces the time required to sift through large volumes of data manually. For example, tools such as Power BI and Python-based analytics allow for the automation of repetitive tasks like data extraction, validation, and reconciliation, enabling auditors to focus on high-risk areas that require professional judgment (Collins, 2024).

4. Results and Discussion

The results in Table 1 below indicate the entire five constructs exhibit satisfactory levels of internal consistency, with Cronbach's Alpha values ranging from 0.768 to 0.876. The highest reliability was recorded for the Cloud-Based Audit Software scale (α = 0.876), suggesting excellent internal consistency among its items. Other constructs such as Data Analytics Tools (α = 0.842) also demonstrated high internal consistency. Similarly, Automated Audit Procedures (α = 0.811), Audit Timeliness (α = 0.816), and Mobile Audit Applications (α = 0.768) showed good to acceptable reliability. These results confirm that the instruments used to measure both ICT tools and audit performance outcomes are statistically reliable and suitable for further analysis, including hypothesis testing and regression analysis.

4.1 Preliminary Diagnostics

4.1.1 Reliability Test

Table 1: Reliability Statistics (Cronbach's Alpha)

Construct	No. of Items	Cronbach's Alpha	Interpretation
Cloud-Based Audit Software (CAS)	5	0.876	Excellent reliability
Data Analytics Tools (DAT)	5	0.842	Good reliability
Audit Timeliness	4	0.816	Good reliability
Automated Audit Procedures (AAP)	4	0.811	Good reliability
Mobile Audit Applications (MAP)	4	0.768	Acceptable reliability

Source: Author's Computation (2025) SPSS Version 23

4.1.2 Validity Test

Table 2: KMO and Bartlett's Test Results

Construct	KMO Measure	Bartlett's Test Chi-Square	df	p-value	Interpretation
Cloud-Based Audit Software (CAS)	0.831	412.541	10	0.000	Valid construct
Data Analytics Tools (DAT)	0.798	325.476	10	0.000	Valid construct
Audit Timeliness	0.792	329.004	6	0.000	Valid construct
Automated Audit Procedures (AAP)	0.756	298.112	6	0.000	Valid construct
Mobile Audit Applications (MAP)	0.701	244.389	6	0.000	Valid construct

Source: Author's Computation (2025) SPSS Version 23

The results of the validity test in Table 2 reveal all five constructs meet the criteria for construct validity. Kaiser-Meyer-Olkin (KMO) values ranged from 0.701 to 0.831, indicating sampling adequacy across all measurement scales. Moreover, Bartlett's Test of Sphericity was statistically significant ($p < 0.05$) for all constructs, confirming that the data matrices are factorable. These outcomes affirm that the constructs possess acceptable validity and are appropriate for use in multivariate analysis procedures such as factor analysis, regression modeling, and structural equation modeling.

4.1.3 Multicollinearity Test

Table 3: Multicollinearity Diagnostics for Independent Variables

Predictor Variable	Tolerance	VIF
Data Analytics Tools (DAT)	0.472	2.118
Automated Audit Procedures (AAP)	0.501	1.996
Cloud-Based Audit Software (CAS)	0.456	2.194
Mobile Audit Applications (MAP)	0.534	1.873

Source: Author's Computation (2025) SPSS Version 23

The results of the multicollinearity diagnostics presented in Table 3 shows that all independent variables exhibit acceptable levels of multicollinearity. The Variance Inflation Factor (VIF) values range between 1.873 and 2.194**,** all well below the 5.0, indicating no serious multicollinearity concerns. Similarly, Tolerance values range between 0.456 and 0.534**,** which are comfortably above 0.10. These results confirm that the independent variables, Data Analytics Tools, Automated Audit Procedures, Cloud-Based Audit Software, and Mobile Audit Applications, are sufficiently independent of one another, thus meeting the assumptions for reliable multiple regression analysis.

4.2 Regression Analysis

The regression analysis presented in Table 4 evaluates the effect of Information and Communication Technology (ICT) proxy with AAP, CAS, DAT and MAP on the timely report of audit findings (ATR) among auditors in Southwestern Nigeria.

Table 4: Result of Regression Between ICT and Timely Report of Audit Findings

	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	**Std. Error**	**Beta**		
(Constant)	0.372	0.157		2.369	.022
DAT	0.612	0.058	0.711	10.552	.0000
AAP	0.197	0.062	0.183	3.177	.0023
CAS	0.165	0.047	0.158	3.511	.0002
MAP	0.129	0.053	0.127	2.369	.0103
R	**R Square**	**Adjusted R Square**	**Std. Error of the Estimate**		
.421a	.412	.416	.765		
F-statistics	40.863				
Sig.	.000[b]				

Dependent Variable: ATR (Timely Reports of Audit Findings)

Source: Author's Computation (2025)SPSS Version 23

From table 4, Automated Audit Procedures (AAP) also exerted a significant positive effect ($\beta = 0.197$, $p = 0.023$), suggesting that increased use of automation, such as rule-based tests and auto-generated documentation, facilitates quicker processing and submission of audit

findings. A one-unit increase in AAP use is associated with a 0.197-unit improvement in timely reporting.

Similarly, Cloud-Based Audit Software (CAS) exhibited a statistically significant influence (β = 0.165, p = 0.002). This result supports the assertion that cloud-enabled platforms enable real-time collaboration, data sharing, and document access, which collectively enhance the speed of audit finalization. A unit increase in CAS adoption contributes approximately 0.165 units to the significant timeliness of delivery of audit reports.

Mobile Audit Applications (MAP) with the coefficient (β = 0.127, p = 0.0103), statistically significant at the 5% level, indicate that mobile access facilitates on-site documentation, remote approvals, and immediate data capture, contributing an additional 0.129 units to timely reporting outcomes.

Data Analytics Tools (DAT) exhibited a coefficient of 0.612 and a statistically significant p-value of 0.00 (p < 0.05). This implies that a one-unit increase in the use of data analytics tools enhances the timeliness of audit report delivery by approximately 0.612 units. The high standardized beta coefficient (β = 0.711) highlights the central role of analytical capabilities in streamlining audit workflows and accelerating report preparation.

The model is statistically significant, with an F-statistic of 40.863 (p < 0.001), and the R-squared value of 0.412 indicates that approximately 41.2% of the variation in the timeliness of audit reports is explained by the combined effects of the DAT, MAP, CAS, and AAP. This represents a moderately strong explanatory power, underscoring the practical value of technology integration in audit practices.

4.3 Test of Hypotheses

Given the strength and significance of these coefficients, AAP (β = 0.197, *p* = 0.0023); CAS (β = 0.165, *p* = 0.0002); MAP (β = 0.129, *p* = 0.0103); DAT (β = 0.612, P =0.000): the Study reject the entire null hypotheses and held that:

i. Automated audit procedure have significant and positive effect on the on the timely report of audit findings in Nigeria
ii. Cloud-based audit software have significant and positive influence on the accuracy of audit findings in Nigeria
iii. Mobile Audit Application have significant effects on the accuracy of audit findings in Nigeria
iv. Data Analytic tools have a significant and positive influence on the timely report of audit findings in Nigeria.

4.6 Discussion of Major Findings

This study examined the effect of Information and Communication Technology (ICT) on the performance of audit firms in Southwest. The study found that ICT adoption exerted a positive and statistically significant effect, with the coefficient significant at the 5% level. This implies that digital tools such as electronic working papers, real-time data processing systems, and cloud-based audit platforms facilitate faster completion of audit tasks and reduce reporting lags. These results are in line with Ashraf et al. (2020), who noted that ICT integration in audit processes expedited financial reporting by streamlining data gathering and task coordination. Likewise, Husni et al. (2022) and Cao et al. (2021) reported that digital solutions enhanced internal communication, enabled seamless information flow, and contributed to faster audit report delivery. Additional support for this finding comes from Hoxha et al. (2021), Patel et al. (2016), Ballou et al. (2022), Omoteso et al. (2010), and Knechel et al. (2020), who emphasized that cloud technologies and automated systems significantly reduce audit cycle times and improve process efficiency.

5. Conclusion and Recommendations

This study investigated the effect of Information and Communication Technology (ICT) tools on performance of audit firms in Southwestern Nigeria. The study found that ICT tools positively and significantly influenced the timely report of audit findings in southwestern Nigeria. The study confirm some of the previous studies on the concept ICT effects of the audit effectiveness. The study concludes that ICT integration has a significant and positive effect on the performance of audit firms in Southwest Nigeria. In order to strengthen audit

effectiveness and improve the performance of audit firms in Southwestern Nigeria, audit firms should prioritize the strategic adoption of information and communication technology (ICT) tools within their operational frameworks.

i. Emphasis should be placed on improving the automated audit procedure to enhance timely report of audit findings.

ii. Firms should also implement data analytics to improve procedural consistency, reduce manual dependencies, and ensure timely completion of engagements

iii. Mobile enabled audit applications should be selectively deployed to support flexible fieldwork and remote auditing, provided that adequate security protocols and device governance mechanisms are established.

iv. Audit firms should integrate cloud-based audit solutions to enable real-time collaboration and centralized document access.

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