

DESIGN OF AN EFFECTIVE COMMUNICATION MODEL BASED ON MAPPING AUDITOR NEEDS AT THE INSPECTORATE GENERAL KEMENDIKTISAINTEK

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ABSTRACT

This study aims to map the effective communication needs of auditors as a basis for developing a communication model at the Inspectorate General of the Ministry of Higher Education, Science, and Technology. The research approach uses a mixed methods approach with a quantitative and qualitative descriptive design. A total of 20 auditors participated in filling out the questionnaire, and 5 auditors were interviewed to reinforce the quantitative findings. Quantitative data were analyzed using descriptive statistics, while qualitative data were analyzed using thematic analysis to identify patterns of auditors' communication needs and barriers. The results showed that the level of auditors' need for effective communication was very high (mean 4.37). The highest needs were in the aspects of professional communication skills and the ability to convey findings clearly and persuasively. Communication barriers that arose during the audit included ambiguity between message delivery and reception, defensive attitudes from auditees, and the lack of ideal organizational communication guidelines for auditors. Based on auditor preferences, it was also shown that auditors want digital learning media in the form of e-books and e-learning. This is because both e-books and e-learning are considered more flexible and easily accessible by auditors anytime and anywhere.

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INTRODUCTION

Communication is essentially the process of conveying messages from one party to another with a specific purpose. Effendy (2009) defines communication as the process of delivering messages from one person to another to provide information, influence attitudes, change opinions, or direct behavior, either verbally or nonverbally. In supervisory practices within government bureaucracy, communication plays a very important role. This is because communication serves as a link both among auditors and between auditors and auditees in the process of audit

planning, audit implementation, the delivery of findings, and follow-up on audit results. Thus, auditors at the Inspectorate General of the Ministry of Higher Education, Science, and Technology (Kemendikisaintek) not only play a role in ensuring the effectiveness of internal supervision and compliance with applicable regulations, but also contribute to encouraging continuous improvements in organizational governance.

In practice, auditors are often faced with various interests and differences in perspectives, including complex working relationship dynamics with auditees. Conditions such as these require auditors not only to understand audit procedures, but also to be able to convey findings and recommendations in a clear, proportional, and acceptable manner. The way findings are communicated often determines whether supervisory results will be followed up or instead generate resistance. Therefore, good communication skills become an essential part of auditor competence, so that the supervisory function does not stop at merely fulfilling administrative requirements, but truly encourages real improvement.

Currently, obstacles in communication still frequently occur, both among auditors, between auditors and auditees, and between auditors and leaders. Based on preliminary observations, the process of delivering audit information often encounters barriers in the form of miscommunication, unclear messages, and differences in perception in interpreting audit findings. These communication barriers directly affect the effectiveness of coordination, slow down the decision-making process, and reduce the quality of audit results produced (Robbins & Judge, 2024). Differences in communication styles, levels of technical understanding, and work experience backgrounds also worsen the accuracy of message interpretation in the audit process (Luthans, 2005). The existence of these obstacles indicates that ineffective communication can disrupt team collaboration and reduce overall organizational performance (Katz, D., & Kahn, 1978). Therefore, communication effectiveness becomes a crucial factor that needs to be strengthened to support the success of the supervisory function within the Inspectorate General of Kemendikisaintek.

Based on observations and preliminary interviews with three auditors regarding actual field conditions, information was obtained that communication among auditor work units has not been fully well structured. Several auditors stated that coordination among auditors as well as between auditors and auditees still encounters obstacles due to a lack of interpersonal communication skills. Furthermore, based on interview results, auditors stated that they are often perceived as strong in technical aspects, but in reality they have not been trained in soft skills such as active listening, negotiation, and delivering feedback assertively and constructively. Moreover, in audit implementation, differences in communication styles between auditors and auditees often lead to misunderstandings that potentially affect the objectivity of the audit process. In addition, the communication media used are still dominated by conventional face-to-face interactions or formal correspondence, while the use of digital technology as a means of professional communication has begun to be utilized but is not yet optimal (Keyton, 2022). This condition indicates that communication within the Inspectorate General has not yet reached the expected level of effectiveness.

Ideal organizational communication is generally referred to as effective communication. Effective communication is a communication process that provides opportunities for communicators and communicants to engage in open dialogue (Gibson et al., 2009). Through effective communication, mutual understanding between communicators and communicants can be achieved. Therefore, the communication process is considered effective when communicators are able to build shared perceptions with communicants. Within the auditor context, communication can run effectively when auditors are able to deliver findings, recommendations, and audit clarifications clearly and in an easily understood manner. This is important to ensure smooth communication and to avoid resistance from the auditee.

In addition to being expected to communicate effectively, auditors are also expected to possess active listening skills, professional negotiation abilities, and the capacity to deliver messages in language appropriate to the context (Hargie, 2011). Thus, communication functions not only as a means of conveying information, but also as an

instrument for building trust, strengthening collaboration, and supporting the effectiveness of supervisory performance (Lunenburg, 2010).

However, there is a gap between these ideal conditions and the actual conditions occurring in the field. Based on observations and preliminary interviews conducted, information was obtained that efforts to improve auditor communication competence have so far only been carried out through general and non-continuous training. This training is delivered with uniform material, without considering communication competency needs based on position levels. In addition, there has been no systematic effort to map auditor communication needs, whether in terms of competencies, learning media, or the substance that needs to be developed. As a result, the communication training provided has not fully aligned with the challenges and job demands of auditors. This gap indicates the importance of conducting research focused on mapping effective communication needs, so that the development of a communication model is truly aligned with the needs and work characteristics of auditors within the Inspectorate General of Kemendiktisaintek.

Previous studies related to communication have also shown that communication plays an important role in the success of the audit process. The first study states that good communication has a positive and significant impact on the effectiveness of internal audits in the digital era. Effective communication skills, such as simplifying and clarifying messages, verbal and non-verbal communication skills, managing emotions and disagreements, being a good listener, and presentation skills, are very important to enhance internal audit effectiveness (Umutoni, 2025). Subsequent research states that informal communication plays an important role for auditors in gaining audit committee support and building strong relationships with auditees (Jaggi, 2025). These findings further strengthen the belief that both formal and informal communication provide many benefits in carrying out auditor duties. Further research states that auditor communication skills, particularly listening, speaking, and interpersonal interaction abilities, are indicators of effective communication, and that effective communication plays an important role in building trust, facilitating interaction, and encouraging acceptance of audit findings (Rasyki & Gaol, 2025). Meanwhile, Narwan & Putri (2023) conclude that audit communication has a positive influence on audit quality, indicating that the better the auditor's communication, the higher the quality of the audit results produced.

Although these studies conclude that communication plays an important role in audit implementation, they still focus on the relationship between communication and audit performance, not on analyzing auditor communication needs as the basis for developing an appropriate communication model. Therefore, based on these studies, it can be concluded that communication effectiveness is a key factor in strengthening the supervisory function. However, each auditor comes from different backgrounds, which allows differences in communication styles, digital competencies, and learning needs among auditors. Therefore, a contextual approach is required to improve auditors' communication skills.

Along with digital transformation, the use of digital media has now become an inseparable part of the learning process. Online learning platforms, interactive multimedia, access to e-books, and opportunities to discuss with experts through virtual spaces provide learning experiences that are more flexible and aligned with the habits of the current generation (Khoiron, 2021). Thus, communication effectiveness in education is not only determined by the ability to deliver material, but also by the extent to which educators are able to utilize media that are relevant and close to the daily lives of learners.

By understanding which media are most preferred by auditors and what communication materials they truly need, the institution has a stronger foundation to design a communication model that is not only theoretical but also relevant to daily work practices. The model developed is also expected to be more adaptive to the dynamics of supervisory tasks and more efficient in its implementation.

In general, this study was conducted to understand auditors' needs in terms of effective communication as the basis for developing a communication model within the Inspectorate General of Kemendiktisaintek. This study is based on the awareness that communication plays an important role in supporting the success of the supervisory

function, and therefore needs to be designed more systematically and in accordance with actual field needs. More specifically, this study seeks to identify various communication barriers still faced by auditors, determine their preferences regarding forms of communication learning media (face-to-face training, learning videos, e-books, and others), and explore communication competencies considered most needed by auditors. The results of this mapping then serve as the basis for formulating recommendations for a communication model relevant to job characteristics and supervisory task dynamics.

Through this study, it is expected that tangible benefits can be realized, particularly in strengthening auditor competence in communication. The findings obtained are expected to assist the organization in designing more effective communication strategies aligned with actual field needs, so that coordination and supervision implementation can run more effectively. In addition, this study is also expected to provide practical benefits, as the results can serve as consideration in improving communication governance within the Inspectorate General, so that working relationships, the delivery of findings, and follow-up on supervision can be carried out more clearly and constructively.

Through data-based and experience-based mapping of communication needs, it is expected that an effective communication model can be developed that addresses the challenges of modern supervision, strengthens inter-unit collaboration, and promotes the realization of professional, transparent, and high-integrity supervision.

METHOD

This study employed a mixed methods approach with descriptive quantitative and qualitative designs. This approach was selected because it enables researchers to obtain a broad overview of communication needs through surveys, while also understanding auditors' experiences and perceptions through in-depth interviews (Creswell & Clark, 2018). This model allows the integration of numerical and narrative data to generate recommendations for developing a communication model relevant to the auditors' work context.

The research process began with observation and initial data collection conducted from August to October 2025. This study was carried out within the Inspectorate General of the Ministry of Higher Education, Science, and Technology. The research subjects were divided into quantitative and qualitative groups. In general, the auditors involved in this study were selected using purposive sampling with the following criteria: (1) a minimum of three years of work experience, considering the adequacy of professional experience, and (2) direct involvement in audit implementation, in order to have an in-depth understanding of the context discussed in this study. For the qualitative approach, interview subjects involved auditors at each level, consisting of First Expert, Junior Expert, and Senior Expert auditors. This was done to classify needs based on their level of involvement in the audit communication process.

In its implementation, this study was divided into three stages: (1) the quantitative data collection stage by distributing questionnaire instruments to auditors, in which the items mapped communication competency needs, communication barriers frequently experienced by auditors, and preferred learning media; (2) qualitative data collection conducted through in-depth interviews to explore communication experiences and the organizational support needed; and (3) integration of quantitative and qualitative findings through triangulation to formulate recommendations for a communication model. The approach used in this study combined numerical and narrative analysis so that the results would be more valid and reliable.

The quantitative instrument used was a Likert scale questionnaire ranging from 1 to 5, containing indicators of auditors' effective communication needs, audit communication barriers, organizational support for effective communication, and learning media preferences. The development of indicators referred to Robbins et al. (2016) regarding organizational communication. The qualitative instrument consisted of a semi-structured interview guide used to explore auditors' experiences in the audit communication process. To ensure the validity of qualitative data, the researcher conducted member checking, a process in which data transcripts were presented to some or all research

participants to obtain feedback. The main purpose of this process was to provide credibility to the data and help the researcher ensure that the analyzed data were accurate, as well as to minimize the possibility of misrepresentation during the data analysis process (Mckim, 2023). In addition, the researcher conducted peer debriefing by discussing findings with colleagues to obtain input and identify potential bias in the analysis process (Luthfiyani & Murhayati, 2024). These steps were taken to ensure that the findings produced were more credible and scientifically accountable.

The quantitative instrument in this study was structured in the form of a questionnaire containing four main dimensions: auditors' effective communication needs, barriers in audit communication, organizational support for the communication process, and communication learning media preferences. Each dimension consisted of five statements designed to describe auditors' experiences and perceptions in a more structured manner. To facilitate interpretation of the results, the average scores obtained were categorized into specific levels. The categorization referred to interval guidelines. Sugiyono (2021) explains that interval scale data can be analyzed by calculating the average value of each respondent's answers based on predetermined scores. Through this calculation, the researcher can identify the general tendency of respondents' answers. Furthermore, to determine the category interval range, the following formula was used:

$$Interval = \frac{(Highest\ score - Lowest\ score)}{Number\ of\ Respondents}$$

Based on the interval formula, the score range was divided into five levels: very low (1.0–1.79), low (1.80–2.59), moderate (2.60–3.39), high (3.40–4.19), and very high (4.20–5.00). This interval classification was carried out by considering the five-point Likert scale range so that the analysis results would be easier to understand and interpret descriptively.

Meanwhile, the qualitative instrument consisted of an interview guide with an outline covering communication barriers, competency development needs, required learning media, and organizational support. Quantitative data were analyzed using descriptive statistics to produce frequency distributions, percentages, and means to describe auditors' communication needs. Qualitative data were analyzed using thematic analysis following the stages proposed by Braun et al. (2006), namely data familiarization, initial coding, theme development, theme review, theme naming, and result presentation. The integration of findings was conducted through method triangulation to ensure the consistency and validity of the results.

RESULTS AND DISCUSSION

This study involved 20 auditor respondents within the Inspectorate General of Kemendiktisaintek as research subjects. All respondents had more than three years of work experience and were actively involved in the audit process, thus possessing adequate understanding related to communication needs in carrying out supervisory duties. Data were collected through a Likert-scale questionnaire and in-depth interviews with five selected respondents. To understand the basic characteristics of the respondents participating in this study, identification of the demographic profile of the auditors involved was conducted. This information is important as a basis for assessing the extent to which respondents' background, work experience, and education level influence their communication needs. In addition, this overview also provides preliminary insight into the quantitative and qualitative findings obtained. Specifically, the respondent profile is summarized in Table 1 below.

Table 1. Respondent Information

Description	Frequency N = 20	Percentage (%)
Gender		
Male	8	40
Female	12	60
Total	20	100



Usia (tahun)		
21-30	3	15
31-40	9	45
41-50	6	30
>51	2	10
Total	20	100
Highest Education		
Bachelor’s Degree	16	80
Master’s Degree	3	15
Doctoral Degree	1	5
Total	20	100
Work Experience as Auditor (years)		
4-6	4	20
7-10	14	70
> 10	2	10
Total	20	100

Based on Table 1, it can be seen that the majority of respondents were female (60%), with the most dominant age range in the 31–40 year group (45%), illustrating that most auditors are in their productive age. The education level of respondents was also relatively high, where 80% held a bachelor’s degree, and a small proportion had master’s and doctoral degrees. In terms of work experience, most auditors had worked for 7–10 years (70%), indicating that respondents possessed mature professional competence and intensive involvement in the audit process. This condition shows that respondents had sufficient experience and capacity to provide objective assessments regarding effective communication needs in the implementation of supervision.

After obtaining a general overview of respondent characteristics as presented in Table 1, the next step was to analyze auditors’ communication needs through questionnaire distribution. Descriptive analysis was used to determine the tendency of respondents’ answers to each statement reflecting four main dimensions: auditors’ effective communication needs, audit communication barriers, organizational support, and communication learning media preferences. The mean value for each item was interpreted using the assessment criteria according to Sugiyono (2021), so that the findings could be read systematically and consistently. The results of this analysis provide a strong quantitative basis regarding communication aspects that need to be strengthened in audit implementation. In full, the results of the descriptive questionnaire analysis are presented in Table 2.

Table 2. Results of Descriptive Analysis of the Questionnaire

Statement	Mean	Interpretation
Dimension 1: Auditors’ Effective Communication Needs		
Communication skills are very important for the success of audit implementation	4.8	Very High
I need to improve my ability to deliver audit findings persuasively	4.7	Very High
I require professional communication training between auditors and auditees	4.6	Very High
I need guidance in providing constructive feedback	4.5	Very High
I need to improve my written communication skills in audit reports	4.6	Very High



Average Dimension 1	4.64	Very High
Dimension 2: Audit Communication Barriers		
There are often misunderstandings between auditors and auditees	3.9	High
Differences in communication styles among auditors hinder coordination	3.8	High
The language used in audit reports is sometimes difficult for auditees to understand	3.7	High
Instructions from leadership are often unclear or open to multiple interpretations	3.8	High
There are no standardized communication guidelines in the work environment	4.0	High
Average Dimension 2	3.84	High
Dimension 3: Organizational Support for Effective Communication		
Leadership supports the improvement of communication competencies	4.2	Very High
The organization provides adequate communication facilities	4.1	High
Coordination between units in delivering audit findings runs well	4.0	High
Leadership provides clear feedback on audit reports	4.2	Very High
Internal communication takes place openly and in two directions	4.1	High
Average Dimension 3	4.12	High
Dimension 4: Communication Learning Media Preferences		
I am interested in learning audit communication through face-to-face training with direct facilitator interaction	4.0	High
I am interested in learning audit communication through video-based learning because it is easier to understand visually	4.3	Very High
I am interested in participating in audit communication e-learning because it allows flexible learning	4.4	Very High
I am interested in using e-books to learn audit communication because they can be accessed anytime	4.9	Very High
I am interested in attending audit communication workshops to improve practical skills	4.0	High
Average Dimension 4	4.32	Very High

In Dimension 1, namely effective communication needs, a mean value of 4.64 was obtained with a very high category interpretation. This result indicates that auditors already have awareness of the importance of communication in supervisory duties. For auditors, the ability to deliver audit findings, provide recommendations, and conduct clarifications persuasively is important and forms a core part of daily work. In addition, auditors also expressed the need to improve written communication skills, particularly in preparing audit reports. This is intended to ensure that audit reports are clearer, more systematic, and easier for auditees to understand. These results illustrate that the auditor's role is not limited to mastery of technical and regulatory aspects, but also includes interpersonal and communication competence. This condition demonstrates the need for programs aimed at strengthening auditors' communication capacity.

In Dimension 2, which relates to communication barriers in audits, a mean value of 3.84 was obtained with a high category interpretation. This result indicates that communication obstacles are still frequently experienced in the supervisory process and constitute an aspect that requires attention. Some of the most prominent barriers include misunderstandings with auditees, differences in communication styles among auditors, and the use of language in reports that is sometimes less easily understood. This situation illustrates that although the audit process has proceeded according to procedures, communication aspects still need improvement so that coordination and delivery of supervisory results can take place more effectively. In addition, unclear messages among individuals and the absence of standardized communication guidelines further weaken the effectiveness of audit communication flow. These findings show the existence of communication gaps that can hinder the smoothness of the audit process and reduce the quality of supervisory recommendations. Therefore, organizational policy intervention in communication standardization is highly necessary.

In Dimension 3, Organizational Support for Effective Communication, a mean of 4.12 (high category) was obtained. Auditors assessed that leadership had provided support for communication competency development, including the provision of digital communication facilities and efforts to encourage two-way communication. However, inter-unit coordination still needs to be strengthened along with a more structured feedback system. These findings signal that the organization is moving in the right direction, but still requires consistent policies so that communication improvement can be more integrated into the audit work system. Thus, organizational support becomes a highly influential factor in strengthening auditor communication effectiveness. When the organization provides direction, facilities, and adequate development opportunities, auditors become more confident and focused in delivering findings and recommendations. Conversely, without sustained support, efforts to improve communication quality will not run optimally.

In Dimension 4, namely communication learning media preferences, e-books obtained the highest mean score of 4.9. This result indicates that auditors perceive e-books as the most relevant and practical medium because they can be accessed and studied at any time according to auditors' time availability. Other digital media, such as learning videos and e-learning, also received high ratings. This shows that auditors have an interest in flexible learning models that can be adjusted to dynamic work rhythms. In contrast, face-to-face workshops obtained relatively lower scores compared to digital media.

Considering these findings, the development of an e-book-based communication model becomes the most realistic choice and aligns with auditors' independent learning needs. The selection of appropriate media ultimately becomes an important factor in ensuring that communication competence can continue to be improved and remain relevant to the increasingly complex demands of audit practice.

Based on the results of the descriptive questionnaire analysis presented in Table 2, it can be concluded that there is a relatively high pattern of auditors' communication needs, both in terms of required competencies, existing barriers, organizational support, and preferences for learning media. The quantitative data provide a general overview of respondents' answer tendencies. However, these figures do not fully explain how these communication needs arise and are experienced in daily work practice.

To obtain a more comprehensive understanding, this study was then continued with qualitative data analysis through in-depth interviews. Through interviews, the researcher sought to explore auditors' personal experiences, communication dynamics occurring during the audit process, and various factors that may strengthen or hinder communication effectiveness in the work environment. The interview results not only function as a deeper exploration of survey findings, but also form part of the triangulation process to strengthen data interpretation. Through this approach, the formulated communication model recommendations are expected to truly reflect auditors' needs as they occur in the field.

The interview results are presented in Table 3.

Table 3. Results of Thematic Analysis of Communication Needs

Main Theme	Finding Code	Description of Findings	Respondent Quotes
Communication Barriers in Audit Implementation	Unclear messages	Information in the work environment is sometimes not delivered clearly, leading to multiple interpretations	“Sometimes instructions from leaders, seniors, or colleagues differ from what I understand. If I don’t ask, I’m worried about misunderstanding what was conveyed.” (R2) “Usually, each auditor has their own way of delivering something, so sometimes we misunderstand.” (R3)
	Differences in communication styles	Auditors have different delivery styles, resulting in less effective team coordination	“Auditors come from different regions, so it’s not uncommon for us to misunderstand during communication.” (R4)
	Auditee resistance	Auditees feel cornered when receiving audit findings	“During the audit process, it’s not uncommon for auditees to become defensive if the language we use sounds too technical.” (R1)
Need to Improve Auditors’ Communication Competence	Persuasive communication	Auditors need effective communication training without offending	“We need to learn how to deliver findings without offending or hurting the auditee’s feelings.” (R4)
	Negotiation skills	Professional negotiation skills are needed to clarify findings	“The clarification process often doesn’t run smoothly if we are not good at negotiation.” (R5)
Organizational Support	Written communication	Reports must be more concise, clear, and understandable for auditees	“Sometimes auditees are confused by the meaning of the report, so we have to explain several times so they understand.” (R2)
	Communication facilities	Digital communication media are not optimally utilized in coordination	“There are actually digital media, but we still rely on face-to-face communication. The technology is available, but not fully used.” (R3)
	Leadership feedback	Communication guidelines and more structured feedback are needed	“There is no standard audit communication guideline that is clearly organized.” (R1)
Learning Preferences	Learning flexibility	Auditors choose learning media that can be accessed anytime	“If there is a module that can be opened anytime, it would definitely help.” (R4)
	Sustainability needs	Learning media must be easy to update according to audit developments	“One-time training is not enough. It has to be updated continuously.” (R5)
	Digital-based learning	Auditors prefer interactive media such as e-learning	“I prefer learning through an online system because it’s flexible.” (R2)

The interview results reinforce the questionnaire findings that auditors still face obstacles in carrying out professional communication during the audit process. The first theme that emerged was communication barriers in audit implementation, particularly related to unclear messages from leaders, seniors, and colleagues, as well as differences in communication styles among auditors. This finding aligns with the quantitative results in the communication barriers dimension, which obtained a score of 3.84 (moderate category and in need of improvement), indicating that miscommunication can affect team coordination and auditees' understanding of audit findings. In addition, in several situations, defensive attitudes from auditees also emerged, especially when findings were delivered using language that was too technical or sounded accusatory. Inappropriate delivery methods often made messages difficult to accept, even though their substance was important. This condition shows that the audit clarification process requires not only data accuracy, but also a more persuasive and empathetic communication approach so that dialogue can take place more openly and constructively.

The second theme shows that auditors feel the need to strengthen their communication skills, not only from a technical perspective but also in how messages are delivered. They mentioned the importance of more persuasive communication, professional negotiation skills, and the ability to write reports that are more concise and easier to understand. This is consistent with the questionnaire results showing an average score of 4.64 in the effective communication needs dimension, meaning that this need is felt very strongly. Based on conversations during the interviews, it appeared that communication challenges often arise when auditors must explain sensitive findings or face differences in interpretation with auditees. In such situations, the way messages are delivered becomes crucial. Several auditors acknowledged that less diplomatic delivery can worsen the situation, even if the substance of the findings is accurate. Therefore, auditors expect tangible support in the form of strengthening practical interpersonal communication skills that are relevant to daily work situations, not merely theoretical material that is difficult to apply.

The third theme relates to organizational support. Auditors generally acknowledged that the organization has provided a number of facilities supporting the communication process. However, in practice, the utilization of these facilities has not been consistent and has not fully become part of the daily work culture. Several auditors also stated that they still need clearer audit communication guidelines so that the delivery of findings can be more uniform. In addition, a more structured feedback mechanism is considered important so that communication does not stop at the submission of reports, but truly becomes a space for constructive dialogue. These results are consistent with the questionnaire score in the organizational support dimension, which reached an average of 4.12 (high category). This means that support already exists and is considered fairly good, but further structuring and standardization are still needed.

The final theme relates to media preferences in developing communication competence. Based on the interview results, it was found that auditors prefer learning media that are flexible, easily accessible, and can be updated periodically. In addition, amid a fairly heavy workload, auditors tend to choose digital-based media such as e-learning and e-books because they can be studied at any time without leaving their primary duties. This finding is consistent with the quantitative results in the learning media preference dimension, which obtained an average score of 4.86 and falls into the very high category.

E-books became the most preferred option among respondents. This is because auditors perceive e-books as more practical and relevant to dynamic work patterns, while also providing space for independent learning according to individual needs.

DISCUSSION

The results of this study indicate that auditors have a very high need for effective communication in carrying out supervisory duties. Communication is an essential component in ensuring that audit messages are clearly understood by auditees as well as among auditors themselves. This is in line with Robbins & Judge (2022), who emphasize that effective communication is the primary foundation for coordination and the achievement of

organizational goals. Strong communication capacity can also enhance auditors' credibility when delivering audit findings. Therefore, improving communication competence becomes an important aspect of enhancing audit quality and the integrity of the supervisory function.

This study confirms that communication barriers still occur in daily audit practice, particularly related to unclear messages from leaders and differences in communication styles among auditors. This supports the view of Katz, D., & Kahn (1978) that miscommunication can hinder group performance and overall organizational processes. The interview findings reinforce the quantitative data, such as respondents' statements that instructions are often open to multiple interpretations, leading to differences in understanding during audit implementation.

In addition, resistance from auditees arises when auditors use language that is difficult to understand. This condition indicates that communication in audit implementation still requires clearer and more uniform guidelines. Without mutually agreed standards, differences in delivery methods can lead to misunderstandings. Therefore, developing standardized audit communication becomes an important step to ensure that the delivery of findings and recommendations can proceed more consistently and effectively. Beyond the barriers identified, the need to strengthen auditors' communication competence is also a major concern. Auditors realize that the success of delivering findings depends not only on the quality of the data, but also on how the message is conveyed. They feel the need to refine persuasive communication skills so that audit findings can be received more openly by auditees without triggering unnecessary tension.

In interviews, several respondents stated that the greatest challenge often lies not in the substance of the findings, but in how to present them without appearing accusatory or offensive. This indicates that the appropriate communication approach is key in the clarification process. Theoretically, the importance of interpersonal communication in building healthy working relationships is also emphasized in organizational behavior literature. Robbins and Judge (2022) explain that effective communication plays a role in shaping shared understanding and supporting constructive working relationships. In addition, professional negotiation skills are an important aspect, particularly when auditors and auditees have differing views regarding certain findings.

Beyond oral communication, written communication skills also play a very important role in auditors' work. Audit reports are not merely administrative documents, but serve as primary references for various parties with different backgrounds. Therefore, reports must be prepared clearly, concisely, and in an easily understood manner to prevent misinterpretation. Based on interview results, several auditors acknowledged that report language is sometimes still too technical, which can confuse auditees. This condition shows that clarity of language remains a distinct challenge in audit practice.

In the context of capacity development, Watkins and Marsick (1993) emphasize the importance of organizations building learning systems aligned with job needs so that employee competencies can develop sustainably. When linked to the audit context, strengthening written communication skills becomes an important part of auditor professionalization. The ability to prepare more communicative reports not only improves the quality of recommendation delivery, but also helps minimize the risk of misinterpretation in the follow-up process.

Regarding organizational support, auditors stated that digital communication facilities are actually available, but their utilization has not yet been optimal. In daily practice, face-to-face communication is still more frequently relied upon than the digital platforms that have been prepared. In fact, institutionally, the organization is already within the stream of digital transformation. This situation indicates a gap between digitalization policies designed at the managerial level and the communication realities occurring in the field.

As stated by Umutoni (2025), digitalization of internal communication has the potential to enhance audit process effectiveness by enabling faster and more accurate information dissemination. However, this potential will not be realized if its use is not consistent. Therefore, organizational support is not sufficient if limited to providing digital infrastructure, but must also be strengthened through clear communication policies, structured usage guidelines, and sustained implementation commitment so that digital transformation truly impacts daily audit practice.

The feedback system is also considered not yet functioning well because there are no standardized communication guidelines within the Inspectorate General. In fact, feedback is very important as a means of continuous improvement in audit communication. Watkins & Marsick (1993) state that a learning organization must provide mechanisms that allow its members to continuously improve their competencies. Thus, more formal internal communication guidelines are needed to align all auditors' perceptions in professional communication. Communication standardization will minimize the potential for message distortion.

Auditors' preference for digital-based learning media is one of the most important findings of this study. The media preference dimension obtained the highest score in the questionnaire, reinforced by interview excerpts expressing the need for flexibility in learning. This finding aligns with Jaggi (2025), who states that digital learning enables employees to improve competencies without disrupting operational duties. Auditors recognize that the material they learn will continue to evolve over time. In addition, audit policies continue to change, as does the development of technologies supporting the supervisory process. Therefore, auditors require learning media with content that can be updated periodically and remains easily accessible whenever needed. Considering the dynamic working conditions of auditors, ideal training is no longer one that fully depends on face-to-face schedules. Instead, what is more needed is a flexible independent learning model, relevant to the latest developments, and adaptable to auditors' work rhythms. Such an approach will help auditors continue to develop without leaving their primary responsibilities.

E-learning and e-books are the most preferred options among auditors. This is because e-learning and e-books are more flexible, easily accessible, and do not consume excessive time amid busy workloads. Through these media, auditors can learn between tasks, revisit material when necessary, and adjust learning to their individual work rhythms. Compared to conventional training that requires physical attendance and fixed schedules, digital media are perceived as more practical and realistic.

In addition, interactive learning is considered more helpful in the comprehension process. Media that allow users to engage directly with the material tend to make the learning process less passive. As stated by Khoiron (2021), interactive learning media can increase engagement because participants not only receive information but also actively participate in the learning process. In the auditor context, this engagement is important so that communication material is not only understood theoretically but can also be applied in daily work practice.

Auditors also consider that face-to-face training is effective only for certain skills, yet it requires schedule adjustments that are often difficult to manage. Therefore, competency development strategies need to prioritize blended learning so that training does not interfere with audit workloads. This presents an opportunity for the organization to design communication development programs that are more efficient and sustainable.

Overall, the quantitative and qualitative findings mutually reinforce that effective communication is a primary competence that auditors must possess to improve supervision quality. The very high need for professional communication training indicates a strategic need for human resource development. This study aligns with the idea that communication has a direct relationship with audit quality (Narwan & Putri, 2023). Therefore, the development of a digital-based communication model, particularly through e-books, becomes the main recommendation to support the modernization of the Inspectorate General in carrying out its supervisory function. The communication model developed is expected to address auditors' real needs in facing the challenges of digital supervision.

CONCLUSION

This study concludes that the need for effective communication among auditors at the Inspectorate General of Kemendikisaintek is very high and is directly related to the effectiveness of supervisory implementation. The survey results show that auditors require improved competence in delivering findings persuasively, providing constructive feedback, and conducting clearer written communication in audit reports. In practice, communication barriers are still frequently encountered, ranging from unclear messages and differences in communication styles between auditors and

auditees to the emergence of defensive attitudes when findings are delivered. These situations often affect the smoothness of coordination and have an impact on the acceptance of audit results. Although organizational support is generally perceived as fairly good, auditors still require more structured communication guidelines and clear feedback mechanisms so that the process of delivering findings can proceed more effectively and consistently.

The findings also indicate that auditors tend to prefer digital-based learning media, particularly e-learning and e-books, as they are considered more flexible and can be studied independently according to work schedules and task demands. This suggests that the development of an auditor communication model needs to be designed not only in terms of substantive content, but also in terms of how competency improvement is delivered. The model developed should strengthen persuasive abilities, professional negotiation skills, and the ability to simplify audit language so that it is easier to understand. In addition, support through digital learning media that can be updated periodically is important to ensure that materials remain relevant to regulatory developments and supervisory practices.

Practically, the results of this study indicate the need for the Inspectorate General to design a more adaptive communication development program based on auditors' actual needs. With a more structured and contextual approach, it is expected that communication quality, working relationships with auditees, and overall supervisory effectiveness can continue to improve.

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