



# **Work Engagement and Performance of Auditors in the Province of Apayao in the Implementation of Flexible Work Arrangements**

**Erwin John Ucol <sup>a\*</sup>**

<sup>a</sup> *Apayao State College, Philippines.*

## **Author's contribution**

*The sole author designed, analysed, interpreted and prepared the manuscript.*

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## **ABSTRACT**

This study examines the work engagement and performance of auditors in the Commission on Audit (COA) in Apayao, focusing on flexible work arrangements and the influence of demographic factors such as age, gender, education, and years of service. Using a quantitative approach, it evaluates engagement in three dimensions—vigor, dedication, and absorption—and measures performance for the first and second semesters of 2023. Descriptive, comparative, and correlational research designs are employed, with data gathered through a survey using the Utrecht Work Engagement Scale (UWES) and performance ratings. Findings reveal that auditors exhibit high engagement, particularly in dedication, reflecting a strong sense of pride and purpose in their roles. Performance ratings were consistently "Outstanding" across both semesters, indicating a high level of commitment. Statistical analysis shows that demographic factors significantly influence both engagement and performance, highlighting the need to tailor support strategies to individual

\*Corresponding author: Email: [vprde05@gmail.com](mailto:vprde05@gmail.com);

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backgrounds. However, the study found no significant relationship between engagement levels and performance, suggesting that other factors, such as resources and workload management, may play a larger role in shaping performance outcomes. This study concludes that while flexible work arrangements contribute positively to engagement and performance, engagement alone does not directly impact performance. It recommends that COA consider demographic characteristics in designing engagement programs, enhance support for flexible work arrangements, and address additional factors to optimize auditor effectiveness and well-being.

*Keywords: Work engagement; performance; auditing profession; work-life balance.*

## 1. INTRODUCTION

Globally, the nature of work has undergone a significant transformation driven by technological advancements and the impact of the COVID-19 pandemic. Flexible Work Arrangements (FWAs), such as remote work and flexible hours, have become increasingly common, offering benefits like improved work-life balance, increased employee engagement, and cost savings for employers. Studies have shown that FWAs can positively impact employee well-being and productivity (Weideman et al., 2020; Egole et al., 2020). These arrangements have also been recognized for their potential to enhance workplace diversity and inclusion, reduce absenteeism, and maintain operations during emergencies (Akrivia 2022, Government of Canada, 2024).

In the Philippines, the shift towards alternative work arrangements has been formally acknowledged and encouraged by the Department of Labor and Employment (DOLE) through initiatives such as the Telecommuting Act and Department Order No. 237, Series of 2022 (Department of Labor and Employment 2022). These regulations aim to promote the adoption of telecommuting programs that leverage digital capabilities like video conferencing, instant messaging, and cloud-based collaboration tools to fit the nature of the work and practical considerations (Department of Labor and Employment 2022, Civil Service Commission 2024). Furthermore, the Civil Service Commission (CSC) has supported these efforts by issuing resolutions to institutionalize AWAs within government agencies (COA 2022). The Commission on Audit (COA) has notably adopted AWAs to ensure the health and welfare of its employees while maintaining high standards of public accountability.

At the local level, the Province of Apayao has seen the implementation of FWAs within its

auditing offices, as mandated by COA Memorandum No. 2022-016 and subsequent local directives (Persellin et al., 2019). These arrangements, which typically include a four-day on-site work schedule with one day of remote work, aim to address the challenges posed by changing work conditions and the need for increased flexibility. The implementation of FWAs in Apayao's auditing offices seeks to overcome obstacles related to the COVID-19 pandemic, technological advancements, and the evolving needs of the workforce. The initiative also aligns with the broader vision of a "Matatag, Maginhawa, at Panatag na Buhay" for all Filipinos by 2040, as envisioned in the national development plan (National Economic and Development Authority 2016).

While there has been significant research on the impact of flexible work arrangements (FWAs) on employee engagement and organizational performance, much of this work has produced inconsistent and varied findings (Weideman et al. 2020, Egole, et al. 2020). In the context of government auditing, existing literature predominantly focuses on the challenges of maintaining audit quality amidst heavy workloads. However, there is a lack of specific studies examining how FWAs affect the performance and engagement of government auditors. This is particularly relevant for professions like auditing, which traditionally rely on strict procedures, in-person interactions, and physical presence.

While the Civil Service Commission (CSC) and the Department of Labor and Employment (DOLE) have encouraged the adoption of FWAs, there is limited empirical research on their implementation and impact within government agencies, especially at the provincial level. The Province of Apayao presents a unique case for study, given its recent adoption of FWAs as mandated by COA Memorandum No. 2022-016.

This study seeks to critically analyze the implementation of alternative work arrangements (AWAs) and evaluate their implications for auditor performance and work engagement in the Province of Apayao, located in the Cordillera Administrative Region, Philippines. By exploring how these flexible work policies influence auditor performance and engagement, the research seeks to provide valuable insights for policymakers and organizational leaders in Apayao and similar regions. The findings will contribute to the development of work policies that support employee well-being while maintaining high standards of public accountability. This study addresses the gap in understanding the specific effects of FWAs on government auditors, a profession traditionally dependent on strict procedures and in-person interactions, thereby offering a comprehensive perspective on optimizing auditor performance and engagement in a modern work environment.

### 1.1 Statement of the Problem

This study aimed to assess the engagement and performance of auditors in the Commission on Audit (COA) in the Province of Apayao. More specifically, this study aimed to answer the following sub-problems:

1. What is the profile of the participants in terms of the following?
  - 1.1 Age
  - 1.2 Sex
  - 1.3 Civil Status
  - 1.4 Highest Educational Attainment
  - 1.5 Position/rank
  - 1.6 Years in service
2. What is the performance rating of the participants in the implementation of the flexible work arrangement for Year 2023?
3. What is the level of work engagement of the participants in the implementation of the flexible work arrangement in terms of the following?
  - 3.1 Vigor
  - 3.2 Dedication
  - 3.3 Absorption
4. Is there a significant difference on the the following work engagements of the participants when grouped according to profile variables:

- a. Vigor
- b. Dedication
- c. Absorption

5. Is there a significant difference on the performance of the participants when grouped according to profile variables?
6. Is there a significant relationship between the work engagement and performance of the participants during the implementation of the alternative work arrangement?

### 1.2 Hypotheses

1. There is no significant difference on the following work engagements of the participants when grouped according to profile variables:
  - a. Vigor
  - b. Dedication
  - c. Absorption
2. There is no significant difference on the performance of the participants when grouped according to profile variables.
3. There is no significant relationship between the work engagement and performance of the participants during the implementation of the flexible work arrangement.

### 1.3 Theoretical Framework

The theoretical framework for this study on the performance and work engagement of auditors in the Province of Apayao in implementing Flexible Work Arrangements (FWAs) integrated several relevant theories. These theories helped explain how various factors influenced auditor performance and engagement in a modern work environment characterized by flexibility and remote work options. The theories included the following:

#### 1.4 Job Demands-Resources (JD-R) Model

The Job Demands-Resources (JD-R) Model, developed by Arnold Bakker and Evangelia Demerouti (2007) is a widely used framework in organizational psychology that helps understand how job characteristics influence employee well-being and performance. It posits that every

occupation has its own specific risk factors associated with job stress, which can be categorized into two main groups: job demands and job resources (Tummers & Bakker, 2021).

Job demands are the physical, psychological, social, or organizational aspects of a job that require sustained effort and are therefore associated with physiological and psychological costs. Job resources are those aspects that help in achieving work goals, reducing job demands, and stimulating personal growth and development (Tummers & Bakker, 2021; Mind Tools Content Team, 2024).

In the context of Flexible Work Arrangements (FWAs), auditors might experience changes in both job demands and job resources. For instance, AWAs can reduce job demands by decreasing commuting stress and providing a more comfortable work environment. Simultaneously, FWAs can enhance job resources by offering increased autonomy and flexibility, allowing auditors to better manage their work-life balance and achieve their professional goals (CSDT, 2024). The balance between job demands and job resources in an FWA setting is crucial, as it will likely affect auditors' performance, engagement levels, and overall well-being.

### 1.5 Self-Determination Theory (SDT)

Self-Determination Theory (SDT), developed by psychologists Edward Deci and Richard Ryan in 2000, offers a comprehensive framework for understanding human motivation, personality

development, and well-being. According to SDT, individuals are inherently motivated to grow and achieve their fullest potential, but this natural tendency is significantly influenced by the social environment (Diefendorff & Seaton, 2014). The theory identifies three basic psychological needs that, when satisfied, facilitate optimal functioning and well-being: autonomy, competence, and relatedness. Autonomy refers to the need to feel in control of one's own life and choices, essentially being the master of one's destiny. Competence involves the need to build skills, gain knowledge, and achieve mastery over tasks that are important to the individual. Relatedness, also known as connection, is the need to have a sense of belonging and connectedness with others, emphasizing the importance of social relationships in our lives (Ackerman, 2021).

Flexible Work Arrangements (FWAs) can potentially fulfill these needs in several ways. AWAs can provide auditors with greater control over their work schedules, allowing them to manage their time and responsibilities more independently, thereby enhancing their sense of autonomy. They offer opportunities for auditors to develop and utilize their skills, achieving mastery in their tasks, which satisfies the need for competence. Through digital means, FWAs enable auditors to maintain connections with colleagues, ensuring a sense of belonging and teamwork despite physical distance, thus fulfilling the need for relatedness. By meeting these psychological needs, FWAs can enhance the motivation, satisfaction, and overall well-being of auditors.

### Research Paradigm

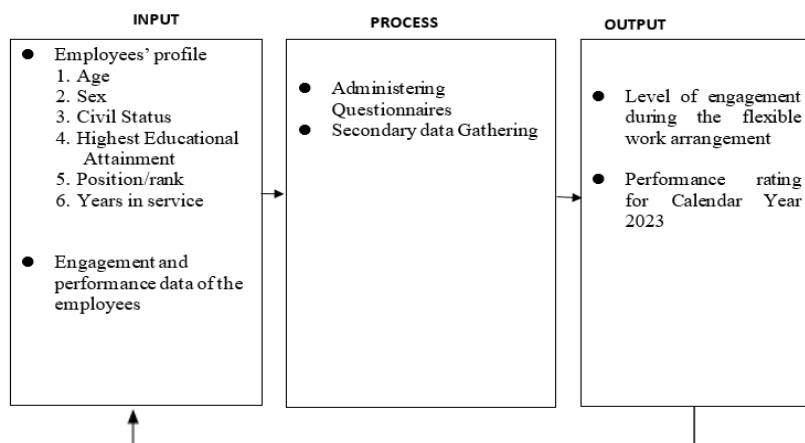


Fig. 1. The Paradigm of the study

## 2. METHODOLOGY

This chapter presented the research design, participants of the study, instrumentation, data gathering procedure, and data analysis.

### 2.1 Research Design

This research study utilized a quantitative research design, specifically the combination of descriptive, comparative and correlational research design.

The descriptive aspect of the design was used to describe the profile of the participants and the level of engagement and performance.

The comparative aspect was used to determine the significant differences in the participants engagement and performance in the implementation of the flexible work arrangement.

Furthermore, the correlational aspect was used to determine the degree of relationship between participants' engagement and performance in the implementation of the alternative work arrangement.

### 2.2 Locale of the Study

The study was conducted in the Commission on Audit (COA), Province of Apayao. The Province

of Apayao, is situated in the northern part of the Philippines. It is one of the six provinces in the Cordillera Administrative Region (CAR) and is known for its rich cultural heritage, diverse ethnic groups, and pristine natural landscapes. The province is largely rural, with its economy primarily based on agriculture, forestry, and fishing.

Apayao lies on the northernmost tip of Luzon mainland. It is landlocked by the province of Cagayan on the northeast and bounded on the northwest by Ilocos Norte and Abra, on the south by Balbalan and Pinukpuk, both municipalities of Kalinga province. Classified into Upper and Lower Apayao, the upper portion occupying 67.2 percent of the total land area has a mountainous topography characterized by towering peaks, plateaus, and intermittent patches of valleys, a characteristic common to the province and in the Cordillera Region as a whole. Lower Apayao, on the other hand, which is 32.8 percent of the total land area, is generally flat land with rolling mountains, and plateaus.

The province is composed of seven (7) municipalities namely: Calanasan, Conner, Flora, Kabugao, Luna, Pudtol, and Sta. Marcela with Kabugao as the provincial capital. Now, Apayao is composed of 133 barangays. The total land area of the province is 5,113.11 sq km.

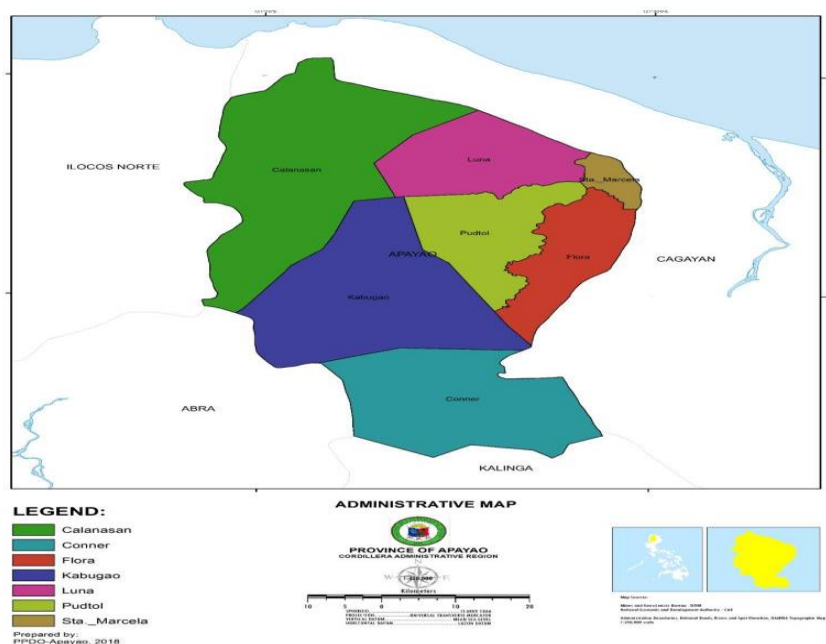


Fig. 2. The map of apayao

### 2.3 Participants of the Study

The participants of the study were all the 23 COA auditors in the Province of Apayao. In getting the total number of participants a complete enumeration sampling was utilized.

### 2.4 Research Instrument

The research questionnaire utilized composed of the following:

**Part I.** Profile of the Respondents. This section gathered socio-demographic information about the participants in terms of age, sex, civil status, highest educational attainment, position/ rank, years in the service and their performance for the Year 2023.

**Part II.** Employees' Engagement. This was designed to measure the work engagement of COA employees in the Province of Apayao using the Utrecht Work Engagement Scale (UWES) (Gómez et al. 2019) developed by Schaufeli and Bakker (2004). This widely used tool assesses the level of engagement that employees experience in their work across three dimensions: vigor, dedication, and absorption. Vigor refers to high levels of energy and mental resilience while working, the willingness to invest effort in one's work, and persistence even in the face of difficulties. Dedication involves being strongly involved in one's work, experiencing a sense of significance, enthusiasm, inspiration, pride, and challenge. Absorption denotes being fully concentrated and happily engrossed in one's work, where time passes quickly and detaching from work is difficult. The UWES-17 includes 17 items, with six items measuring vigor, five items assessing dedication, and six items evaluating absorption.

### 2.5 Data Gathering Procedure

The study involved several systematic steps to ensure comprehensive and accurate data collection and analysis.

The data-gathering process began by seeking approval from the Supervising Auditor of the Province of Apayao. Upon receiving approval, the researcher administered the survey questionnaire directly to the respondents, explaining the purpose and objectives of the study to ensure their informed consent. Participants were assured of the confidentiality and anonymity of their responses and informed that participation is voluntary, with the option to withdraw at any time without any consequences. The researcher collected the completed survey questionnaires from the respondents within an agreed timeframe. The results of the survey were carefully tallied and tabulated, forming the basis for the analysis and interpretation.

### 2.6 Statistical Treatment of data

The following statistical treatment were used in the study.

Descriptive statistics, including frequency counts and percentage distribution, described the socio-demographic profile of the respondents, encompassing variables such as age, gender, civil status, highest educational attainment, position/rank, and years of service.

The weighted mean was employed to determine the overall level of engagement and performance of the auditors in the Province of Apayao. Additionally, Analysis of Variance (ANOVA) was utilized to assess whether there are significant differences in the engagement and performance

**List 1. Distribution of Respondents based on the Population**

Participants	Population
Office of the Supervising Auditor	2
Local Government Audit Sector COA Apayao Team 1	6
Local Government Audit Sector COA Apayao Team 2	3
Local Government Audit Sector COA Apayao Team 3	3
State Universities and Colleges	2
ASDEO and Far North Luzon General Hospital and Training Center	3
Apayao First District Engineering Office and Conner District Hospital	2
Department of Education	2
<b>Total</b>	<b>23</b>

**List 2. The 5-point likert scale to interpret employees’ work engagement**

Likert Scale	Descriptive Rating	Descriptive Scale
4.20 – 5.00	Always	Very High Engagement
3.40 – 4.19	Often	High Engagement
2.60 – 3.39	Sometimes	Moderately High Engagement
1.80 – 2.59	Rarely	Moderate Engagement
1.00 – 1.79	Never	Low Engagement

**List 3. Scale composition of the overall performance of auditors**

Scale	Descriptive Rating
5.00	Outstanding
3.0-4.999	Very Satisfactory
2.0-2.999	Satisfactory
1.0-1.999	Unsatisfactory
Below 1.0	Poor

of auditors when grouped according to their profile variables.

Finally, Pearson’s Correlation Coefficient was employed to measure the strength and direction of the relationship between work engagement and performance of auditors in the Province of Apayao. The following are the scales used to interpret the data needed.

**3. RESULTS AND DISCUSSION**

**3.1 Profile of the Participants**

Table 1 shows the frequency and percentage distribution of participants according to profile.

The age distribution highlights that the majority of the auditors are relatively young, with the largest group (26%) falling in the 25-29 age bracket. In addition, most other auditors are in the 30-34, 35-39, and 50 and above age groups, each representing 17% of the participants. Smaller proportions are within the 40-44 (9%) and 45-49 (13%) age ranges, suggesting a generally youthful workforce with some older, more experienced members.

In terms of gender, most of the participants are female, comprising 70% of the total, while males make up the remaining 30%. When examining civil status, the majority of auditors are married (65%), with single individuals making up 26% and widowed participants representing 9%. This suggests that family responsibilities may influence the perspectives of most auditors on flexible work arrangements.

Regarding educational attainment, a majority of the auditors hold a college degree (61%), while a significant portion, at 39%, have obtained a master’s degree. This indicates that most participants possess a strong educational foundation, with many having pursued advanced education to support their professional roles.

The table also shows a varied distribution of job positions, with most auditors occupying mid-level roles. State Auditor 2 and State Auditor 4 positions are the most common, each representing 26% of the group. State Auditor 1 roles account for 22%, while State Auditor 3 roles comprise 13%. Additionally, SAE 2 and Administrator positions represent 9% and 4% of the participants, respectively.

Lastly, data on years of service reveals that the majority of auditors have moderate experience, with 26% serving between 11-15 years. Most other auditors are newer to the organization, with 22% having five or fewer years and another 22% with 6-10 years of service. A smaller proportion of participants are highly experienced, with 13% in the 16–20-year range and 17% with over 21 years in service. This spread of experience levels provides a balanced perspective, enabling the study to capture insights from both newer and more seasoned auditors regarding work engagement and performance under flexible work arrangements.

**3.2 Performance of the Respondents**

Table 2 presents the performance ratings of Commission on Audit respondents during the first and second semesters of 2023. In both semesters, the auditors achieved an

"Outstanding" rating, scoring 4.88 in the first semester and 4.98 in the second.

The overall mean rating for 2023 stands at 4.93, also classified as "Outstanding." This consistently high performance reflects a strong commitment among auditors to maintaining exceptional standards throughout the year. The increase in ratings in the second semester may imply enhanced efficiency, adaptability, or motivation, possibly influenced by the implementation of flexible work arrangements.

These arrangements could have supported auditors in sustaining, or even boosting, their productivity and job satisfaction.

Overall, the auditors' exemplary performance across both semesters demonstrates their dedication to high-quality work, even as they adapt to evolving work structures. The consistently outstanding ratings underline their effectiveness in fulfilling their duties and their ability to uphold rigorous standards despite changes in work conditions.

**Table 1. Frequency and percentage distribution of participants according to profile**

Profile of the Respondents		Frequency Counts	Percentage
Age	50 and above	4	17
	45-59	3	13
	40-44	2	9
	35-39	4	17
	30-34	4	17
	25-29	6	26
	Total	23	100
Sex	Male	7	30
	Female	16	70
	Total	23	100
Civil Status	Single	6	26
	Married	15	65
	Widow	2	9
	Total	23	100
Highest Educational Attainment	College Degree	14	61
	Masters' Degree	9	39
	Total	23	100
Position	State Auditor 1	5	22
	State Auditor 2	6	26
	State Auditor 3	3	13
	State Auditor 4	6	26
	SAE 2	2	9
	Administrator	1	4
	Total	23	100%
Years in Service	21 and above	4	17
	16-20	3	13
	11-15	6	26
	6-10	5	22
	5 and below	5	22
	Total	23	100%

**Table 2. Performance of commission on audit respondents during the 1<sup>st</sup> and 2<sup>nd</sup> semester of 2023**

Rating Period	Rating	Verbal Description
First semester, 2023	4.88	Outstanding
Second Semester, 2023	4.98	Outstanding
Overall Mean	4.93	Outstanding



### 3.3 Level of Employee’s Engagement

Table 3 presents the level of employee engagement among auditors, specifically in terms of vigor. Each item measures an aspect of vigor, and the results consistently reflect "High Engagement" across all statements. Participants generally report feeling energized and resilient in their roles, with mean scores ranging from 3.57 to 3.96.

The item with the highest mean score is "At my work, I always persevere, even when things do not go well," with a score of 3.96, indicating that auditors maintain strong perseverance in challenging situations. This is closely followed by "When I get up in the morning, I feel like going to work" (3.87) and "At my job, I am very resilient, mentally" (3.83), highlighting a positive attitude towards work and mental resilience.

The lowest mean score is for "I can continue working for very long periods at a time" at 3.57, though it still falls within the "High Engagement" range, suggesting that while auditors feel engaged, sustained energy over long periods may be somewhat more challenging.

The overall mean score of 3.80 indicates a "High Engagement" level in vigor among the auditors, reflecting their general enthusiasm, energy, and resilience in their work. This high vigor level may

contribute positively to their overall job performance and satisfaction.

Table 4 presents the auditors' level of engagement in terms of dedication. The responses reveal that auditors exhibit "Very High Engagement," indicating a deep sense of commitment and connection to their work. The item "I am proud of the work that I do" received the highest mean score of 4.52, demonstrating that auditors take significant pride in their roles. This is followed closely by "To me, my job is challenging" with a score of 4.48, and "I find the work that I do full of meaning and purpose" with 4.22, both of which reflect a strong sense of purpose and appreciation for the meaningful aspects of their work.

The items "My job inspires me" and "I am enthusiastic about my job" received slightly lower scores of 4.13 and 4.04, respectively. These still indicate "High Engagement," highlighting that most auditors feel inspired and enthusiastic in their roles.

Overall, the very high level of dedication with an overall mean score of 4.28 suggests that auditors find significant value, purpose, and pride in their work, which likely supports both personal satisfaction and high performance, contributing to a strong commitment to maintaining high-quality standards in their professional duties.

**Table 3. Level of employee’s engagement in terms of vigor**

Statement	Mean	Description
1. At my work, I feel bursting with energy.	3.78	High Engagement
2. At my job, I feel strong and vigorous.	3.78	High Engagement
3. When I get up in the morning, I feel like going to work.	3.87	High Engagement
4. I can continue working for very long periods at a time.	3.57	High Engagement
5. At my job, I am very resilient, mentally	3.83	High Engagement
6. At my work, I always persevere, even when things do not go well.	3.96	High Engagement
Mean	3.80	High Engagement

**Table 4. Level of Employee’s engagement in terms of dedication**

Statement	Mean	Description
1. I find the work that I do full of meaning and purpose.	4.22	Very High Engagement
2. I am enthusiastic about my job.	4.04	High Engagement
3. My job inspires me.	4.13	High Engagement
4. I am proud of the work that I do.	4.52	Very High Engagement
5. To me, my job is challenging.	4.48	Very High Engagement
Mean	4.28	Very High Engagement

**Table 5. Level of employee’s engagement in terms of absorption**

Statement	Mean	Description
1. Time flies when I'm working.	4.09	High Engagement
2. When I am working, I forget everything else around me.	3.83	High Engagement
3. I feel happy when I am working intensely.	3.78	High Engagement
4. I am immersed in my work.	3.87	High Engagement
5. I get carried away when I'm working.	3.74	High Engagement
6. It is difficult to detach myself from my job.	3.61	High Engagement
Mean	3.82	High Engagement

Table 5 illustrates the level of employees’ engagement in terms of absorption, reflecting how deeply auditors become immersed in their work. Each item indicates "High Engagement," showing that auditors frequently feel absorbed in their tasks.

The item "Time flies when I'm working" achieved the highest score of 4.09, suggesting that most auditors experience a strong sense of flow, where time seems to pass quickly during work. This is followed by "I am immersed in my work" with a score of 3.87 and "When I am working, I forget everything else around me" with 3.83, highlighting the auditors' ability to maintain intense focus on their duties.

The items "I feel happy when I am working intensely" and "I get carried away when I'm working" scored 3.78 and 3.74, respectively, further indicating that auditors find satisfaction and engagement in their work. The item "It is difficult to detach myself from my job" received the lowest score of 3.61, yet still reflects high engagement, suggesting that while auditors are committed, they may also be mindful of maintaining work-life boundaries.

With the overall mean of 3.82, the high absorption levels demonstrate that auditors tend to be highly engaged, focused, and satisfied during work, which likely contributes positively to their performance and job effectiveness.

**3.4 Employee’s Engagement and Profile**

Table 6 presents the statistical analysis of differences in employee engagement levels—

specifically for vigor, dedication, and absorption—when grouped by profile variables such as age, gender, educational attainment, and years of service. The F-values for each engagement dimension—155.31 for vigor, 154.64 for dedication, and 155.29 for absorption—are all significantly higher than the critical F-value of 2.16 at the 5% significance level.

The analysis shows a decision to reject the null hypothesis (Ho) for all three engagement dimensions, indicating that these differences are statistically significant. This result suggests that engagement levels in terms of vigor, dedication, and absorption vary meaningfully across different profile groups. Factors such as age, education, and experience appear to influence how auditors engage in their work.

The "Significant" interpretation for each engagement dimension confirms that profile variables likely play a key role in shaping levels of vigor, dedication, and absorption among auditors. This highlights the importance of considering demographic and professional backgrounds to fully understand the nuances of employee engagement within the auditing field.

Supporting literature aligns with these findings. Research has shown significant differences in job engagement across demographic variables, such as gender, marital status, and years of service. In particular, male employees tend to score higher in vigor and absorption, while female employees often display greater dedication, potentially due to different workplace values and commitments (Kong 2009).

**Table 6. Difference in the Employee’s engagement of respondents when grouped according to profile variables**

Employees Engagement	F-Value	F Crit. ( 5%)	Decision	Interpretation
Vigor	155.31	2.16	Reject Ho	Significant
Dedication	154.64	2.16	Reject Ho	Significant
Absorption	155.29	2.16	Reject Ho	Significant

Additionally, unmarried employees frequently score higher across all engagement dimensions, likely due to fewer family responsibilities, allowing them to devote more energy to their roles. Studies also indicate that employees with 0-5 years of experience generally exhibit higher engagement across all dimensions, often attributed to the novelty of the role and a fresh sense of energy. However, engagement tends to decrease among those with 6-10 years of service, possibly due to accumulated fatigue and family commitments, before increasing again in later years, creating a “fall-rise” pattern in engagement over time (Kong 2009).

### 3.5 Employees’ Performance and Profile

Table 7 presents an analysis of the differences in performance among respondents when grouped by profile variables, such as age, gender, educational attainment, and years of service, for the first and second semesters of 2023. The F-values for both semesters—154.07 for the first and 152.95 for the second—exceed the critical F-value of 2.16 at the 5% significance level.

This outcome leads to the rejection of the null hypothesis for both semesters, signifying that these differences in performance are statistically significant across the various profile groups. In other words, factors such as age, education, and experience appear to meaningfully impact the auditors' performance.

The "Significant" interpretation for both semesters underscore the influence of demographic and professional background on performance outcomes. These findings suggest that individual characteristics likely play an essential role in shaping how auditors perform, highlighting the importance of tailoring support

and evaluation practices to account for these variations.

### 3.6 Relationship between Engagement and Performance

Table 8 examines the relationship between various dimensions of employee engagement—vigor, dedication, and absorption—and performance ratings for the first and second semesters of 2023. The correlation coefficients for each dimension are below the critical value of 0.404 at the 5% significance level, indicating no statistically significant relationship between engagement and performance across both semesters.

In the first semester, the correlation coefficients are -0.05 for vigor, 0.191 for dedication, and 0.023 for absorption. Similarly, in the second semester, the coefficients are 0.082 for vigor, 0.067 for dedication, and 0.212 for absorption. These low values suggest that variations in engagement levels (vigor, dedication, and absorption) do not meaningfully impact performance ratings.

Overall, the findings indicate that changes in engagement levels do not significantly influence the auditors' performance outcomes, suggesting that other factors may play a more substantial role in shaping performance ratings across the observed periods.

This contrasts with prior studies showing a positive impact of engagement dimensions on performance. For instance, a study on PT Garuda Indonesia Cargo employees found that while vigor and dedication significantly improved performance, absorption had no significant effect, collectively explaining 48.1% of performance

**Table 7. Difference in the performance of respondents when grouped according to profile variables**

Performance period	F-Value	F Crit. (5%)	Decision	Interpretation
First Semester	154.07	2.16	Reject Ho	Significant
Second Semester	152.95	2.16	Reject Ho	Significant

**Table 8. Relationship between engagement and performance ( 5%)**

Performance Rating	Employees engagement		
	Vigor	Dedication	Absorption
First Semester	-0.05	0.191	0.023
Second Semester	0.082	0.067	0.212

*Critical value 5% = 0.404*

variance (Jaya & Ariyanto2024). Similarly, research on PT Mandiri Utama Finance employees showed that vigor, dedication, and absorption all had a positive and significant impact on performance (Srie & Ariyanto 2024). These differences suggest that in auditing, other factors beyond engagement may more strongly influence performance outcomes.

#### **4. SUMMARY OF FINDINGS**

This study examined the work engagement and performance of auditors in the Commission on Audit (COA) in the Province of Apayao, focusing on the effects of flexible work arrangements. Findings show that the auditors are generally young, predominantly female, and primarily hold college degrees. Most occupy mid-level positions and have moderate years of service, suggesting that demographic factors may influence engagement and performance levels. Performance ratings were consistently high throughout 2023, with "Outstanding" ratings in both semesters and an overall mean of 4.93, reflecting strong commitment and high standards in their work, potentially supported by the flexibility provided in their work arrangements.

In terms of engagement, auditors displayed high levels of vigor, dedication, and absorption, with dedication being particularly prominent. This indicates that they feel a deep sense of pride, meaning, and commitment toward their work. Statistical analysis showed that engagement and performance levels varied significantly when auditors were grouped by profile variables such as age, education, and years of service, suggesting that demographic and professional characteristics play a key role in shaping these outcomes.

However, the study found no statistically significant relationship between engagement dimensions (vigor, dedication, and absorption) and performance ratings. This indicates that while auditors are highly engaged, this engagement does not directly impact their performance ratings, implying that other factors may have a greater influence on performance outcomes. Overall, these findings suggest that Apayao auditors maintain high engagement and performance, with demographic factors contributing to these levels, but engagement alone does not directly affect performance, highlighting the need to consider additional influences to further support auditor effectiveness under flexible work arrangements.

#### **5. CONCLUSION**

This study concludes that auditors in the Commission on Audit (COA) in Apayao maintain high engagement and consistently outstanding performance under flexible work arrangements. Key demographic factors, such as age, education, and years of service, significantly influence engagement and performance, highlighting the importance of individual backgrounds.

Despite high levels of engagement in vigor, dedication, and absorption—particularly dedication, indicating pride and purpose—the study found no significant relationship between engagement and performance ratings. This suggests that other factors, like work environment or resources, may play a larger role in shaping performance outcomes.

In summary, flexible work arrangements support strong engagement and performance among auditors, but engagement alone does not directly impact performance. Management should consider demographic influences and explore additional factors to further optimize auditor effectiveness and well-being.

#### **6. RECOMMENDATIONS**

The COA should consider tailoring engagement strategies to account for demographic factors, as age, education, and years of service were shown to influence engagement and performance levels. By customizing training programs and support systems, the organization can better address the unique needs of newer and more experienced auditors, enhancing engagement and job satisfaction across all groups. Since flexible work arrangements have contributed positively to engagement and performance, the COA should reinforce these arrangements by providing additional resources, such as upgraded digital tools and communication platforms, to maintain productivity and facilitate effective collaboration in remote or flexible setups.

Given that engagement alone does not directly impact performance, the COA should also explore additional factors, such as workload management, access to resources, and structured feedback, to support a more productive environment that promotes both engagement and performance. Continuous training and development are also essential, with regular sessions that build technical skills, adaptability, and leadership. Development

programs that focus on resilience and work-life balance may further enhance both engagement and job performance. Lastly, the COA should periodically review and adjust its work policies based on employee feedback and performance data to ensure that flexible work arrangements continue to meet the evolving needs of the organization, fostering sustained engagement and high-quality performance among auditors.

### DISCLAIMER (ARTIFICIAL INTELLIGENCE)

Author(s) hereby declare that NO generative AI technologies such as Large Language Models (ChatGPT, COPILOT, etc) and text-to-image generators have been used during writing or editing of this manuscript.

### COMPETING INTERESTS

Author has declared that no competing interests exist.

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