

## ABSTRACT

*This study aims to analyze the factors causing audit report lag at PT. X, a non-listed company, evaluate its impact on management performance and regulatory compliance, and formulate strategic solutions to address the issue. The research employs a qualitative approach, with data collected through in-depth interviews. The data were analyzed using NVivo software through open coding and axial coding stages. The findings reveal that the prolonged audit delay over five consecutive years at PT. X was driven by several internal factors, including delays in financial data collection, transaction complexity, weak interdepartmental coordination, limited human resources, and suboptimal use of internal information systems. External factors contributing to the delay include regulatory changes, external disruptions such as the pandemic, and challenges in auditing subsidiary entities. This audit delay has had a significant impact on management performance, reducing stakeholder trust, increasing the risk of regulatory sanctions, and hindering strategic decision-making. As a solution, the study recommends several strategic measures, including improvements to accounting systems and procedures, enhancement of human resource competencies, strengthened internal coordination and external communication, increased governance oversight, and the adoption of cloud-based internal information systems and real-time reporting. The results of this study are expected to serve as a foundation for improving audit processes and strengthening corporate governance in a more efficient and accountable manner.*

**Keywords:** *Audit Report Lag, Non-Listed Company, Internal Information System*

