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The Effect of Audit Findings and Audit Opinions on the Level of Corruption of the Regional Government of Lampung Province

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ABSTRACT

This study aims to examine the effect of Audit Findings and Audit Opinions on the Corruption Level of the Regional Government of Lampung Province. The population of this study is the Regional Government of Lampung Province. The variables analyzed include Audit Findings which serve as an important tool to identify and reduce corrupt practices and Audit Opinions which highlight the important role of audit opinions. The multiple regression analysis method was used to see the influence of the two variables on the Corruption Level. The results showed that partially Audit Findings have a significant effect on the Corruption Rate, while Audit Opinions do not have a significant effect on the Corruption Rate. In addition, it simultaneously shows that both variables have a significant effect on the Corruption Rate. These findings indicate that audit findings have a greater effect on increasing the amount of corruption than Audit Opinions. Therefore, researchers suggest that the government needs to improve follow-up on audit findings that reveal irregularities in the management of government budgets or activities, implementing an effective system for following up on audit results will strengthen supervision and minimize opportunities for corruption.

Audit Findings, Audit Opinion, Corruption Level, Lampung Province.

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INTRODUCTION

In Indonesia, corruption is a significant problem that can undermine nation building and erode public trust in government institutions (Barusman *et al.*, 2024), although the government has made many efforts to eliminate corruption, it seems that these efforts have not been successful (Handayani, 2019). According to Laws Number 31 of 1999 and Number 20 of 2001, "corruption is an act that violates legal norms to increase the assets of oneself or others, both individuals and corporations, which can harm the economy and state finances. The crime of corruption consists of seven categories: financial loss, bribery, extortion, embezzlement of work, fraud, conflict of interest in the procurement of goods and services, and gratuities or problems experienced by

the state." (Putri, 2021). Apart from harming state finances, corruption is also a crime that has significantly damaged the country's economic system. Corruption has entered almost all aspects of public life and government. Corrupt activities involving people who have positions and power in government have the potential to damage the governance of the country and take away the basic rights of the people as citizens (Apriastanti, *et al.*, 2022).

There are several factors that encourage corruption in each person: a) The nature of human over-desire; This trait is in every person. This happens when a person has a strong desire to continue to want to get something in an exaggerated way. b) Today's extravagant lifestyle, especially in big cities, is often influenced by extravagant lifestyles. As a result, if a person's extravagant behavior is not equalized by his income, there is a possibility that a person will take various actions to meet his needs, the action that can be triggered by these actions is corruption. c) A person who only has a little sense of enough is very easy to commit corruption crimes (Setiawan, 2020).

Things that can cause a person to commit corruption outside of their own actions are a) Political factors: corruption can be carried out through political intrigue or political desire to maintain power. b) Legal Factors: Corruption can be associated with the law from two perspectives, namely the legislative aspect and the weakness of law enforcement officials. c) Economic Factors: When income or wages are insufficient in daily needs. This is a strong trigger for corruption to meet daily needs. d) Organizational Factors: organization refers to organizations in a broad sense, including organizations in institutions and organizations in society (Priambodo, *et al.*, 2020).

Although the problem of corruption in Lampung continues to be faced, this problem is part of a wider phenomenon in Indonesia, and according to (Syahrir, 2020) "corruption in Indonesia has occurred since the Old Order era, around the 1960s, maybe even before". A public integrity survey conducted by the Corruption Eradication Commission (KPK) in 2023. One of the problems that arise is the corruption crime that occurred in 2023 which resulted in large losses for the state, such as allegations of corruption related to fraudulent money disbursement at Bank Jawa Barat (BJB) Syariah, with a loss value of around Rp 628 billion and involving the Acting President Director of BJB Syariah, Yocie Gusman.

"ICW's records in 2022 show that there are 612 corrupt actors, which have the potential to cost the state as much as Rp 33.6 trillion, while Indonesian regulations to seize the assets of corrupt actors are still not ideal. The Asset Forfeiture Bill has also never been a priority to be discussed or passed" (Anggara, *et al.*, 2024). This condition is in line with records from the Bandar

Lampung City Statistics Center in 2021-2023 the number of corruption cases that have occurred over the last three years is 145 cases (BPS Bandar Lampung City, 2023). Poor bureaucracy, weak government system, and corrupt tendencies of officials who have become a culture and are difficult to release are the main factors that cause corruption in Lampung. "In order to eliminate corrupt behavior, it is necessary to start bureaucratic improvements and strict punishments for corrupt perpetrators in order to provide a deterrent effect on corrupt actors" (Kupastuntas.co, 2023). On the other hand, regional autonomy is seen as a factor that contributes to the occurrence of corruption at the local government level, so that it can have an impact on decreasing the government's good judgment in the public's attention. Previous research has shown that a number of factors have an influence on the level of corruption, including audit opinions and audit findings. In this study, the focus is placed on the audit findings, especially the weakness of the internal control system and non-compliance with laws and regulations, which will be tested to see the extent to which these two factors correlate with the level of corruption in the Lampung Provincial Government. However, the impact of corruption is not only limited to the decline in the image of local governments, but has also become a serious threat to Indonesia's overall economic stability (Jehandun, et al., 2020).

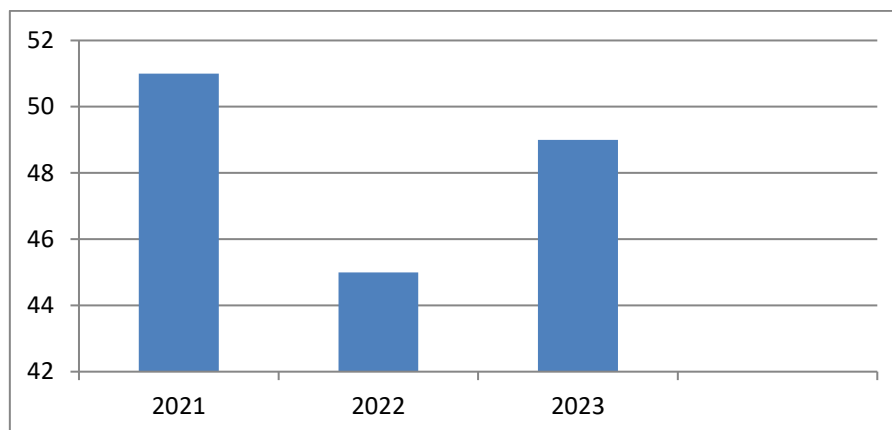


Figure 1.

Number of Corruption Cases

Source: (BPS Bandar Lampung City, 2023)

BPK has made an audit standard called the State Financial Audit Standard (SPKN) as a benchmark in carrying out audit duties in accordance with the Government Audit Standard (SAP). In addition, BPK implements a code of ethics to establish the initial principles of professionalism, integrity, and independence. "To support the implementation of its duties, BPK also has the authority to provide the necessary opinions" (SPKN, 2017). With the audit

standards and code of ethics set by the BPK, financial audit reports can be prepared professionally and accountably. This is reflected in the report which includes audit opinions, lack of internal control systems, and irregularities in regulations, which are the main indicators in assessing financial governance in local governments (Bpk.go.id, 2024)

According to Nurfaidah & Novita (2022), the financial audit report of the Supreme Audit Agency (BPK) consists of three main components: opinion, weaknesses in the internal control system (SPI), and non-compliance with regulations. Over time, there has been a significant increase in the number of Local Government Financial Reports (LKPDs) receiving an Unqualified Opinion (WTP), with an increase of 32% from 2015 to 2019, while the Unqualified Opinion (TMP) decreased by 4% over the same period. WTP opinion is considered a benchmark of good governance in various ministries and local governments, so BPK opinion has an important role in assessing the accountability of government financial statements. Based on this phenomenon, this study will examine the effect of audit findings and audit opinions on the level of corruption in the Regional Government of Lampung Province, with the aim of understanding the relationship between formally recognized financial governance and the incidence of corruption in local government. The increase in WTP opinion as a measure of good governance in various local governments indicates an effort to improve accountability. However, as seen in several studies, a favorable audit opinion from BPK does not necessarily eliminate the risk of corruption completely in local government, therefore the audit report still needs to be used as a tool to identify and reduce potential corruption that may be hidden behind a favorable opinion. In other words, more accountability and improved auditing can help eradicate corruption. BPK audit results show efforts to improve state financial governance, increase revenue, and reduce state losses. Overall, audits are an important component used to measure how effective local government financial management supervision and performance are (Apriastanti, *et al.*, 2022).

Several studies that have been conducted previously, namely, (Syahrir, *et al.*, 2020) and (Pertiwi, *et al.*, 2022) have the results that the WTP audit opinion from BPK RI, does have an influence on the level of corruption, as said by the Chairman of BPK Abraham Samad (2013) that many institutions hide WTP opinions, but according to research from (Ningsih, 2022) stated that the audit opinion issued by the BPK had no influence on the level of corruption. Research (Apriastanti, *et al.*, 2022) and research from (Saraswati, *et al.*, 2020) say that audit findings have a significant influence on the level of corruption, but according to

research from (Aminah, 2020) state that audit findings have no effect on the level of corruption.

In this study, there is a novelty that lies in the object of the research, where some previous researches, namely (Imam Panji, 2023) with the object of research on Regencies and Cities in Central Java, research belonging to (Jehandun, *et al.*, 2020) conducted research with the object of the Papuan provincial government, (Nurfaidah, *et al.*, 2022) has research objects in 34 provinces in Indonesia, research conducted by (Ningsih, 2022) with objects on BPK and the Central Java High Prosecutor's Office. The taking of the research object at the Lampung Provincial government is against the background of the increasing corruption cases in Lampung Province, finally in 2023 there were 49 corruption cases in Lampung Province that occurred (BPS Bandar Lampung City, 2024).

Corruption Rate

In general, corruption is an act that can be said to be a public secret in society. Concerns arise because corruption occurs in government and private institutions, as well as among the leaders of institutions that should be an example for the next generation (Wibawa, *et al.*, 2021). Corruption is a systematic crime, its handling requires a comprehensive and long-term approach. Meanwhile, the participation of community institutions in reducing corruption crimes in a country is very important (Vaughan, 2017).

Audit Findings

According to the State Financial Audit Standards (SKPN), made by the BPK, the audit findings include the results of the evaluation of internal controls, compliance with regulations, and detection of fraud and violations. Information about the results of this audit is then submitted in the form of an audit report (Syahrir, *et al.*, 2020). According to Hendriyani and Tahar (2015:27), the audit findings show that BPK found violations in the financial statements and found inconsistencies and confusion in the realization of the reports. According to Law Number 15 of 2004, the Financial Audit Agency (BPK) is the Financial Audit Agency as stated in the Constitution of the Republic of Indonesia in 1945 (Ditasari, *et al.*, 2020).

Audit Opinion

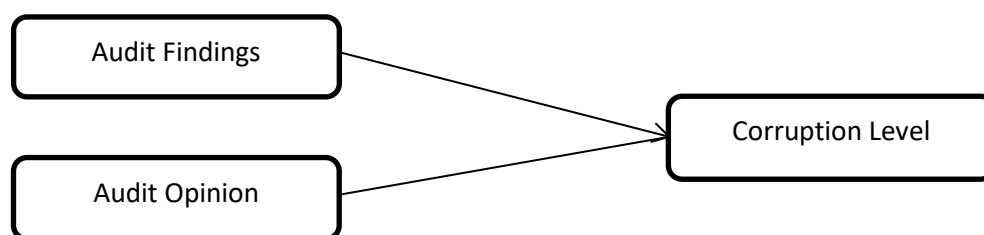
An audit opinion is a score produced by a professional in examining the accuracy of financial information written in financial statements. There are four types of audit opinions said by the Financial Audit Agency, 1. reasonable without exception, 2. reasonable with exceptions, 3. Unnatural, and 4. did not give an opinion. (Aminah, 2020). According to Law Number 15 of 2004, an

opinion is an audit professional statement regarding the fairness of financial information presented in financial statements (Syahrir, et al., 2020). "

Theoretical Thinking Framework and Hypothesis Formulation

This study uses the concept of Agency Theory which explains the contractual relationship between the principal and the agent. Jensen and Mekling (1976) elaborated that agency theory explains the agreement between an agent and a principal. This theory describes the role of the government as an agent and the community as a principal in regional financial management. Its relationship to the theory of information asymmetry, which occurs when agents deceive principals, is also explained. This approach allows for a thorough examination of the phenomenon being studied with an emphasis on contextual elements (Andala et, al., 2023).

The theory of important agencies developed in conjunction with the growth of the global capital market, where agents are required to be able to be responsible for finances, which is shown in the Budget Realization Report and the acquisition of WTP opinions on audited Financial Statements. To run it well, agents and principals must work together. In agency theory, the government as an agent advertised by the DPRD, and the principal has the responsibility to track and assess the performance of the agent (Ningsih, 2022).



Audit Findings on Corruption Level

According to research (Ningsih, 2022), based on the results of processing and analysis carried out, it has the result that audit findings have no significant effect on the level of corruption.

The results of the study (Pertwi, *et al.*, 2022) show that audit findings have no significant effect on the level of corruption. However, according to the results of research (Apriastanti, Widajantie, *et al.*, 2022), the results of the study explain that audit findings on the internal control system have a positive significance on the level of corruption. Based on some of these studies it can be formulated that:

H1 : Audit findings do not affect the level of corruption.

Audit Opinion on Corruption Level

According to research conducted by (Syahrir, et al. 2020), the results of the significance test show that audit opinion simultaneously has an impact on the

level of corruption. The findings of research conducted by Djamil, et al. in 2023 confirmed that a positive audit opinion has a very important meaning not only as a technical evaluation of financial statements, but also as an effort to mobilize support for an environment that can prevent corrupt practices, based on the results of this study, it can be concluded that:

H2 : Audit Opinion Affects the Level of Corruption.

RESEARCH METHOD

The method used in this research is quantitative method. The data collection used is secondary data. The data used in this study were obtained through audit findings and opinions derived from the Overview of Audit Results, as well as LKPD LHP from BPK with a total data for 5 years starting from 2019-2023. The analysis method applied to test the hypothesis in this study is multiple regression. In this study, there are two independent variables, namely audit opinion and audit findings, while the level of corruption serves as the dependent variable." The multiple regression equation used in this study is as follows:

$$Y = \alpha - \beta_1 \text{OPINIONS} + \beta_2 \text{FINDINGS} + \varepsilon$$

Where: Y = Level of corruption; OPINION = Audit opinion; FINDING = Audit finding; α = Constant; ε Error/error; β_1, β_2 = Regression coefficient of each variable.

RESULT AND DISCUSSION

Classical Assumption Test

Normality Test

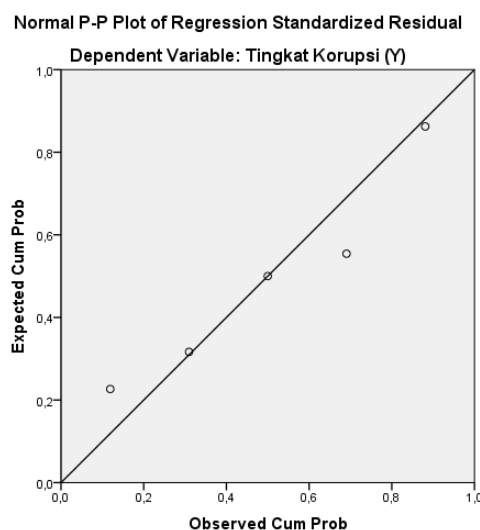


Figure 2.
P-Plot Normality Test

Based on the Normal P-P Plot of Regression Standardized Residual graph displayed, it can be interpreted that the research data with the dependent variable Level of Corruption (Y) has a distribution that tends to be normal. This can be seen from the distribution of data points that follow and approach the normal diagonal line. Although there are some points that deviate slightly, in general, the plot shows that the points follow a straight diagonal line pattern from lower left to upper right. This condition indicates that the normality assumption in the regression model has been met, which means that the residual or error term in the regression model is normally distributed. With this normality assumption fulfilled, the regression model can be considered valid for use in further statistical analysis and inference.

Multicollinearity Test

Table 1.
Multicollinearity Test

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	12,650	7,766		1,629	,245		
Temuan Audit (X1)	3,150	,328	,883	9,607	,011	,862	1,160
Opini Audit (X2)	-4,450	1,766	-,232	2,520	,128	,862	1,160

a. Dependent Variable: Tingkat Korupsi (Y)

Sumber: Output SPSS 22, 2024

In Table 1 above, the Tolerance value for the Audit Findings (X1) and Audit Opinion (X2) variables is 0.862, and the value of the Independent VIF variable is 1.160. Because the T value > 0.10 and VIF < 10, it can be said that there is no significant multicollinearity between the independent variables in this model. In other words, there is no strong linear relationship in Audit Findings and Audit Opinions that can cause multicollinearity problems in regression analysis. Thus, the regression model used can be trusted to test the effect of these variables on the Corruption Rate (Y) without the interference of multicollinearity.

Heterokedasticity Test

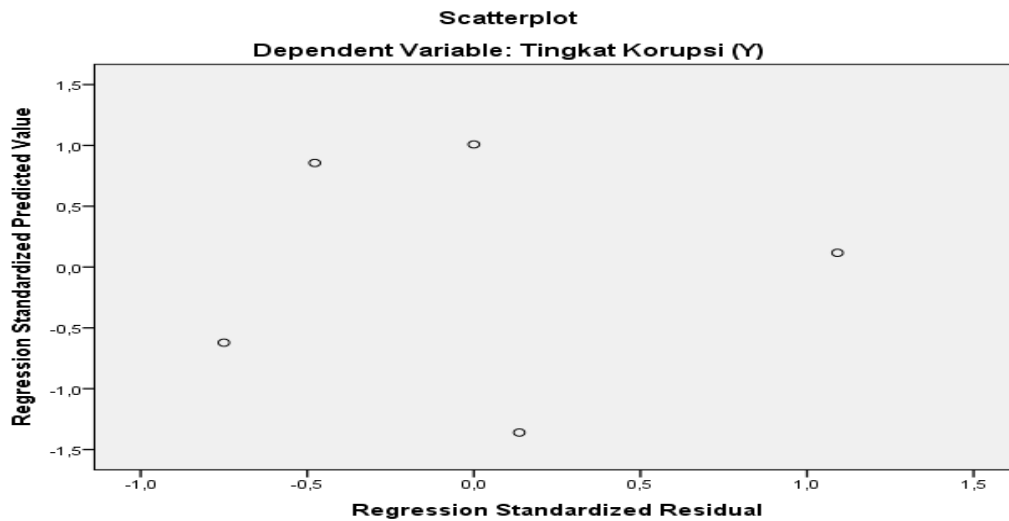


Figure 3.

Scatterplot Heterokedasticity Test

Based on the displayed Scatterplot graph, it can be interpreted that the regression model does not experience heteroscedasticity problems. Because the existing points appear randomly, which do not form any pattern or are uneven. It can be said that the model used is feasible to be used in predicting the Y variable with the X variable that can affect it.

Autocorrelation Test

Table 2.

Autocorrelation Test

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,993 ^a	,985	,971	1,4662878	2,500
a. Predictors: (Constant), Opini Audit (X2), Temuan Audit (X1)					
b. Dependent Variable: Tingkat Korupsi (Y)					

From the table above, the Durbin-Watson value obtained is 2,500, which is greater than 2, this shows that there is no positive autocorrelation in this regression model. In other words, the residual model does not show any repeating patterns, which means that the model does not experience autocorrelation problems.

Testing Partial Hypothesis

By referring to the degree of freedom of 3 in the T distribution table, the table T value is obtained as 2.353. The partial hypothesis testing is as follows:

Table 3.
Partial Hypothesis Test

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	12,650	7,766		1,629	,245		
Temuan Audit (X1)	3,150	,328	,883	9,607	,011	,862	1,160
Opini Audit (X2)	-4,450	1,766	-,232	-2,520	,128	,862	1,160

a. Dependent Variable: Tingkat Korupsi (Y)

Sumber: Output SPSS 22, 2024

Based on the results of the partial hypothesis test presented in Table 3, the t-value calculated for the Audit Findings variable (X1) is 9.607 with a significance value (Sig.) of 0.011 which means less than 0.05. This shows that the Audit Findings (X1) have a significant effect on the Corruption Level (Y). On the other hand, the t-value for the Audit Opinion variable (X2) is -2.520 with a significance value of 0.128 which means it is greater than 0.05. This shows that the Audit Opinion (X2) does not have a significant effect on the Corruption Level (Y). Regarding multicollinearity, the tolerance value for both independent variables (Audit Findings and Audit Opinion) is 0.862, which is greater than 0.1, and the Variance Inflation Factor (VIF) for both variables is 1.160, which is less than 10. This suggests that there is no multicollinearity problem in this regression model, which allows the two independent variables to be used simultaneously in the analysis.

Simultaneous Hypothesis Testing

By referring to horizontal column 2 and vertical 1 in the distribution table F, the value of F table is obtained of 18.531. The simultaneous testing is as follows:

Table 4.
Simultaneous Hypothesis Test

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	290,900	2	145,450	67,651	,015 ^b
	Residual	4,300	2	2,150		
	Total	295,200	4			

a. Dependent Variable: Tingkat Korupsi (Y)

b. Predictors: (Constant), Opini Audit (X2), Temuan Audit (X1)

Sumber: Output SPSS 22, 2024

From Table 4 above, the F-count is 67.651 with a significance value (Sig.) of 0.015. This value is smaller than the significance level of 0.05, which indicates that the regression model simultaneously affects significantly the dependent variable, i.e. the Corruption Rate (Y).

Determinant Coefficient Value

Table 5.
Determinant Coefficient Value Test

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.993 ^a	.985	.971	1,4662878
a. Predictors: (Constant), Opini Audit (X2), Temuan Audit (X1)				

Sumber: Output SPSS 22, 2024

Based on the results of the determinant coefficient shown in Table 5, the R value of 0.993 indicates a very strong relationship between the independent variable (Audit Opinion and Audit Findings) and the dependent variable (Corruption Level). An R Square value of 0.985 means that 98.5% of the variability in the Corruption Rate can be explained by the two independent variables. Meanwhile, the Adjusted R Square value of 0.971 gives an indication that despite the adjustment for the number of variables in the model, the model still shows excellent predictive power.

DISCUSSION

The Effect of Audit Findings on Corruption Levels

The results of the partial hypothesis test show that the Audit Findings (X1) have a significant effect on the Corruption Rate (Y). The t-count value of 9.607 with a significance of 0.011 which is smaller than 0.05 and a beta/regression coefficient value of 3.150 indicate that the Audit Findings have a real impact on the level of corruption in government. Audit findings found during the examination of financial statements or government activities can reveal irregularities, irregularities, or corrupt practices that occur in the management of the budget or government projects. When the audit finds problems such as inappropriate use of budgets or embezzlement of funds, this can lower the level of public trust and worsen the image of government agencies, which ultimately leads to a decline in morality and more corrupt practices.

Audit findings have an important role as a tool to identify and prevent corrupt acts. With a careful audit and finding irregularities, the audited government institution or organization can take corrective steps that can reduce

the level of corruption. Therefore, the more findings found in the audit, the higher the chances of improving financial management and tackling corruption.

The Effect of Audit Opinion on the Level of Corruption

On the other hand, the test results show that the Audit Opinion (X2) has no significant influence on the Corruption Rate (Y). The t-count value for the audit opinion is -2.520 with a significance of 0.128 which is greater than 0.05 and a beta/regression coefficient value of -4.450. The audit opinion provided by the auditor generally reflects the extent to which an entity's financial statements comply with applicable accounting principles. Although an audit opinion has the purpose of assessing the feasibility of financial statements, it cannot always provide a direct indication of the level of corruption that occurs in the audited agency or organization. One possible reason why audit opinions do not show a significant influence on corruption is that they only cover the technical aspects of the financial statements and do not necessarily touch on more complex corruption issues, such as bribery or embezzlement that may not be reflected in the financial statements directly. For example, even if an entity obtains a good audit opinion (reasonable without exception), it does not guarantee that there are no corrupt practices in it. Therefore, while an audit opinion provides a good picture of financial health, it does not necessarily indicate a low level of corruption.

The Influence of Audit Findings and Audit Opinions Simultaneously on the Level of Corruption

When the Audit Findings and Audit Opinion were analyzed simultaneously, the results showed that the two variables had a significant effect on the Corruption Rate. An F-count value of 67.651 with a significance of 0.015 which is smaller than 0.05 indicates that together, the Audit Findings and Audit Opinion contribute to lowering or increasing the level of corruption. Although the audit opinion itself does not have a significant effect, the combination of concrete audit findings and the audit opinion provided can provide a more complete picture of financial integrity and corrupt behavior in organizations or governments. In this context, audit findings that reveal irregularities are expected to encourage further actions that can reduce corruption, while audit opinions provide legitimacy and confidence in audited financial statements. In other words, audit findings provide actionable evidence, while audit opinions provide an overall picture that affects public perceptions and authorities.

CONCLUSION

Based on the research results, it can be concluded that audit findings have a significant influence on the level of corruption, which shows that audit findings that reveal irregularities in budget management or government activities can reduce the level of corruption. On the other hand, Audit Opinion does not have a significant influence on Corruption Levels, because audit opinions focus more on the appropriateness of financial reports without covering aspects of corruption directly. However, simultaneously, Audit Findings and Audit Opinions together have a significant effect on the Level of Corruption, which indicates the importance of the combination of concrete findings and credible audit opinions in preventing and reducing corrupt practices in government agencies.

Based on the research that has been conducted, researchers suggest that the government needs to increase follow-up on audit findings that reveal irregularities in budget management or government activities. Implementing an effective system to follow up on audit results will strengthen supervision and reduce opportunities for corruption. In addition, although audit opinions do not directly affect the level of corruption, it is important for the government to increase the transparency and credibility of financial reports in order to minimize public doubts about the management of the state budget. Then, it is hoped that future researchers can deepen their research by considering other factors that can influence the relationship between audit findings, audit opinion, and the level of corruption, such as organizational culture, politics, or the level of community participation in supervision. Further research could also explore the role of information technology in speeding up the audit process and maximizing its impact on reducing corruption.

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