

Corruption Levels: Audit Findings and Financial Performance in Provincial Governments in Indonesia

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ABSTRACT

This study aims to examine the influence of local government financial performance, audit findings, and follow-up to audit recommendations on corruption levels in Indonesia. Furthermore, the study also examines the role of audit opinion as a moderating variable in strengthening or weakening the relationship between these variables and corruption levels. The population in this study covers all 38 provinces in Indonesia. Sampling was conducted using a purposive sampling method, resulting in 34 provinces as samples with a total of 208 observations during the 2018–2023 period. The results show that financial performance, as measured by the efficiency ratio, audit findings, and follow-up to audit recommendations, significantly influences corruption levels. Meanwhile, the Regional Financial Independence Ratio (RFI) does not significantly influence corruption levels. Regarding the moderating role of audit opinion, it was found that audit opinion was unable to strengthen the relationship between the Regional Financial Independence Ratio (RFI) and follow-up to audit recommendations on corruption levels. Conversely, audit opinion was proven to strengthen the relationship between the efficiency ratio and audit findings on corruption levels.

Keywords: Audit Findings; Financial Performance; Corruption

Tingkat Korupsi: Temuan Audit dan Kinerja Keuangan Pada Pemerintah Provinsi di Indonesia

ABSTRAK

Penelitian ini bertujuan untuk mengkaji pengaruh kinerja keuangan pemerintah daerah, temuan audit, dan tindak lanjut rekomendasi audit terhadap tingkat korupsi di Indonesia. Lebih lanjut, penelitian ini juga mengkaji peran opini audit sebagai variabel moderasi dalam memperkuat atau melemahkan hubungan antara variabel-variabel tersebut dengan tingkat korupsi. Populasi dalam penelitian ini mencakup seluruh 38 provinsi di Indonesia. Pengambilan sampel dilakukan dengan metode purposive sampling, menghasilkan 34 provinsi sebagai sampel dengan total 208 observasi selama periode 2018–2023. Hasil penelitian menunjukkan bahwa kinerja keuangan, yang diukur dengan rasio efisiensi, temuan audit, dan tindak lanjut rekomendasi audit, secara signifikan memengaruhi tingkat korupsi. Sementara itu, Rasio Independensi Keuangan Daerah (RFI) tidak secara signifikan memengaruhi tingkat korupsi. Mengenai peran moderasi opini audit, ditemukan bahwa opini audit tidak mampu memperkuat hubungan antara Rasio Independensi Keuangan Daerah (RFI) dan tindak lanjut rekomendasi audit terhadap tingkat korupsi. Sebaliknya, opini audit terbukti memperkuat hubungan antara rasio Efisiensi dan temuan audit terhadap tingkat korupsi.

Kata Kunci: Temuan Audit; Kinerja Keuangan; Korupsi.

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INTRODUCTION

Corruption in various countries worldwide, including Indonesia, has become a critical issue that impedes economic development, erodes public trust, and undermines governance. The consequences of corruption not only damage governance but also inflict financial losses, leading to social injustice and poverty (Jacob et al., 2025). Pervasive corruption affects all aspects of life, threatens national stability, and dismantles the principles of social justice (Blau & Smith, 2025).

Furthermore, Indonesia's Corruption Index score has continuously fluctuated from 2012 to 2025. This reflects the state of corruption mitigation in Indonesia.

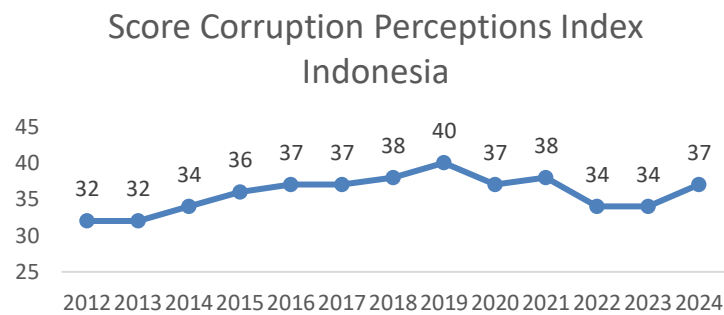


Figure 1. Research Phenomenom Score Corruption Perceptions Index Indonesia

Source: Research Data, 2025

Indonesia's highest Corruption Index score was 40 in 2019, and it continues to fluctuate (www.transparency.org, 2024). The lowest score Indonesia has ever recorded was 32 in 2012; however, Indonesia has not returned to that score since. In 2022 and 2023, Indonesia saw an improvement in its score to 34, but in the following year, 2024, it rose again to 37. In addition to the fluctuating score, Indonesia's Corruption Index rank also fluctuates.

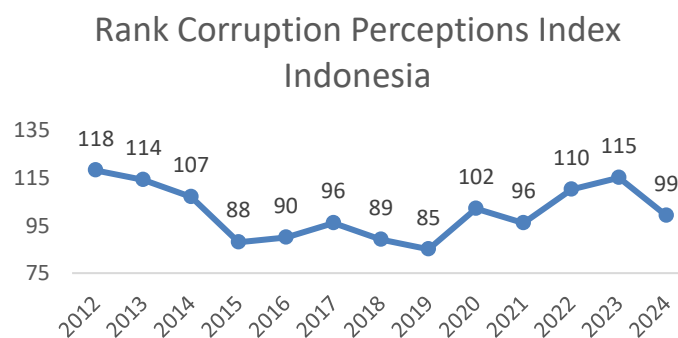


Figure 2. Research Phenomenom Rank Corruption Perceptions Index Indonesia

Source: Research Data, 2025

Indonesia's Corruption Perceptions Index (CPI) rank stood at 118th in 2012 and has subsequently shown improvement. The country achieved its best (lowest numerical) rank in 2019 at 85th. This figure then fluctuated, moving to 102nd in 2020 and 115th in 2023, before decreasing (improving) to 99th globally in 2024. Based on research by Indonesia Corruption Watch (ICW), the total state financial

losses attributed to corruption during the 2014-2023 period amounted to IDR 291.5 trillion (www.mkri.id, 2025). Furthermore, the Corruption Eradication Commission (KPK) has handled 310 corruption cases from 2014 to May 2025, involving state losses valued at IDR 25.1 trillion.

The challenge of corruption prevention and eradication is a critical issue that must be urgently addressed (Arozamena et al., 2025). One mechanism for addressing corruption is through comprehensive oversight, particularly of the financial and performance aspects of public institutions, which is conducted via financial, performance, and compliance audits. Auditing plays a strategic role in detecting fraud, irregularities, and abuse that could potentially lead to corrupt acts. One specific type of audit conducted is investigative auditing, which aims to seek, find, gather, and secure complete and relevant evidence to expose occurrences of corruption for legal processing (Merkaj & Imami, 2025).

To produce high-quality audits capable of detecting evidence of corruption, auditor competence is a critical factor (Gregori et al., 2025). The evidence gathered by the auditor and the resulting opinion have a significant influence on corruption levels. High-quality, in-depth, and comprehensive audit findings are indicative of corruption levels, while the resulting opinion serves as a reflection of the transparency and accountability of the audited entity (Bastida et al., 2022).

Previous research indicates a relationship between audit opinions and corruption levels. Audit opinions exert a negative influence on corruption; governments that receive high-quality audit opinions tend to exhibit lower levels of corruption (Panji & Utomo, 2023). This suggests that the number of audit findings, the follow-up on audit findings, and the audit opinion itself play a crucial role in influencing corruption levels within local governments. This aligns with the principle emphasized by the government, namely the creation of good governance.

There are other factors capable of minimizing opportunities for misconduct or fraud, such as adequate internal controls and improvements in government financial performance derived from the follow-up on audit findings (Bitar et al., 2025). Improvements in government performance also enhance public accountability. Transparency and accountability can be improved by adequate oversight (Changwony & Paterson, 2019; Román-Aso et al., 2024). One form of adequate oversight is auditing; the results of effective oversight are reflected in the audit findings produced by auditors. Audit findings are an initial indication of weaknesses in the government's internal control system and non-compliance with laws and regulations; this serves as an early indicator of potential corruption. The audit opinion issued by the Supreme Audit Institution plays a critical role as an initial signal of potential corruption. The audit opinion also forms the basis for the level of public trust in the financial statements produced by the government. The better the audit opinion obtained by a local government, the more it can enhance public confidence in the quality of government financial management and reflect a lower level of corruption.

Local governments that exhibit strong financial performance tend to be more accountable and transparent regarding the financial statements they prepare, thereby minimizing opportunities for corrupt acts. Good financial performance

reflects sound governance, which enables better control over their financial management (Csáki & Gelléri, 2005; Liu & Luo, 2024). Financial performance serves as a positive signal to various stakeholders, bringing increased scrutiny to the administration of the government. This improved oversight from various parties consequently reduces the likelihood of corruption (Bitar et al., 2025). Furthermore, local governments with strong financial performance will maintain their accountability, allowing corruption levels to be minimized due to better responsibility and good governance (Rose et al., 2013).

This research provides a comprehensive understanding of how audit findings, financial performance, and audit opinions can influence the level of corruption in Indonesia. Its objective is to elucidate the interrelated aspects of public accountability and state financial transparency. The study's contribution is to provide a conceptual model regarding the integrated influence of audit findings and financial performance on corruption levels, as well as to examine the moderating role of the audit opinion. The resulting model will analyze empirical data from all local governments in Indonesia using a quantitative approach involving regression analysis and the statistical tool EViews, utilizing financial data from Indonesian provincial governments for the years 2018 to 2023.

This research also tests the influence of audit findings concerning non-compliance with prevailing laws (regulations) on the level of corruption. Furthermore, it examines the extent to which the audit opinion is capable of strengthening or weakening the relationship between audit findings and corruption levels. The study does not merely examine the quantity of audit findings, but delves deeper to examine critical aspects such as the materiality level of the audit findings. The materiality level of an audit finding can more relevantly depict the influence of the audit opinion and the potential for corruption.

This research is expected to contribute to evidence-based policy aimed at enhancing accountability, transparency, and the effectiveness of state financial management in Indonesia. The findings of this study also contribute to efforts to improve sound financial governance and corruption eradication. The core of this research is built upon two main theoretical foundations. The first theory is Agency Theory (Jensen & Meckling, 1976), which explains the relationship between the agent (the entrusted party)–the local government–and the principal (the entrusting party)–the public. The interconnected relationship between the agent and the principal gives rise to information asymmetry: the agent, as the financial manager, possesses better, more complete, and broader information, which may allow them to act in pursuit of personal objectives, potentially harming the principal (the public). One potential harm is corrupt acts.

An agent who performs poorly sends a negative signal to the principal, indicating improper activities (corruption). Consequently, adequate oversight can prevent fraud or corruption. Conversely, if the agent performs well, it sends a positive signal that the agent/government is carrying out its duties properly and is therefore not engaging in corruption. Audits conducted by the Supreme Audit Institution (SAI) play a crucial role in the oversight of sound financial management. Audit results can reduce the information asymmetry between the agent and the principal, thereby mitigating the potential for abuse of power by the agent and ultimately reducing the level of corruption.

The Klitgaard theory was developed by Robert Klitgaard in 1991 (Klitgaard, 1991). Klitgaard's theory provides a formula for understanding corruption using the equation: $C = M + D - A$. In this equation, C stands for Corruption, which occurs due to the presence of Monopoly power (M) and Discretion (D) that is not counterbalanced by Accountability (A). Regarding the relationship between the variables, financial performance and audit findings can be interpreted as M (Monopoly) and D (Discretion) in the management of state finances, particularly in budget administration. Meanwhile, the audit opinion is the interpretation of A (Accountability). This theory will test the concept of how Accountability (A), interpreted by the audit opinion, is capable of mitigating the relationship between Monopoly and Discretion (M and D), interpreted by financial performance and audit findings, and Corruption (C) (Klitgaard, 1991).

One of the key indicators of successful state financial management in the implementation of regional autonomy is reflected in the financial performance of the regional government in managing state finances. Financial performance can be measured using financial ratios, such as the effectiveness ratio and the regional financial independence ratio. Yusuf & Suryaningrum, (2022) found that strong financial performance, particularly when measured by high values in the effectiveness and independence ratios, has a positive correlation with the level of corruption. The greater the locally-generated revenue (PAD) and expenditure allocations received by the regional government, the greater the resulting discretion. This increases the opportunity for budget misuse, as larger revenues present greater chances for misappropriation. This is especially true for capital expenditure, which is used to finance infrastructure and other fixed assets, as it is considered highly vulnerable to misuse, such as for bribery or graft. Different result was presented by Wardoyo & Jatmiko, (2024), who argued that good financial performance actually has a negative influence on corruption; meaning, better financial performance will reduce the level of corruption. Regional governments that possess good financial performance will manage their finances independently, accountably, and transparently, thus minimizing the opportunity for corruption to occur.

H_{1a}: The efficiency ratio influences the level of corruption.

H_{1b}: The regional financial independence ratio influences the level of corruption

Audit findings are matters that arise during the audit process and merit communication to the auditee. In the context of examinations by the BPK (Audit Board of Indonesia) on regional governments, audit findings indicate weaknesses in the internal control system (SPI) and/or non-compliance with laws and regulations. Similar to financial performance, the relationship between audit findings and the level of corruption has also yielded inconsistent findings in the literature.

The majority of studies find a relationship between audit findings and the level of corruption, meaning that the more audit findings are uncovered, the higher the level of corruption in that region (Guo, 2025; Syahrir & Suryani, 2020). These findings are considered early indications of deviant behavior and abuse of authority (Crombach, 2025). Conversely, several other studies find that audit findings have no significant effect on the level of corruption (Aminah, 2020). The argument underlying this finding is that audit findings, particularly those related

to weaknesses in the internal control system (SPI), do not necessarily constitute evidence of corruption. Such findings might merely reflect administrative or procedural errors requiring correction, rather than intentional fraudulent acts.

Follow-up is an embodiment of the principle of accountability, wherein the audited entity (a public entity) is responsible for the use of funds and must rectify the errors identified (Aminah, 2020). The better the follow-up on audit findings, the more the likelihood of corruption or budget misuse can be limited and prevented (Wahyuni et al., 2023). A good and measurable follow-up on audit recommendations reflects the government's seriousness in complying with regulations and its commitment to using the budget responsibly. This strengthens the oversight function and reduces the risk of corruption occurring.

H_{2a}: Audit Findings influence the level of corruption.

H_{2b}: Follow-up on Audit Recommendations influences the level of corruption

The professional assessment issued by the Audit Board of the Republic of Indonesia (BPK) serves as an authoritative evaluation of how accurately regional government financial reports reflect actual fiscal conditions in accordance with prevailing Government Accounting Standards (SAP). Among the various forms of assessment rendered, the Unqualified Opinion – commonly referred to as WTP – occupies the highest tier, signifying that the financial disclosures under review present a true and fair picture across all dimensions deemed materially significant. From a theoretical standpoint, the attainment of a WTP designation is widely regarded as a strong signal of a regional administration's commitment to both accountability and fiscal transparency in governance. Nevertheless, when audit opinions are examined through the lens of their moderating capacity on corruption-related behavior, the empirical landscape reveals a far less conclusive picture. Scholarly investigations into this relationship have yielded divergent outcomes, with a portion of the literature demonstrating that favorable audit assessments are associated with reduced corruption tendencies, while an equally notable body of evidence suggests that such opinions carry little to no statistically meaningful bearing on the prevalence of corrupt practices within regional governments.

The audit opinion serves as an early warning regarding the occurrence of corrupt acts (Naibaho & Shanti, 2021). Audit findings and financial performance can materially affect the fairness of financial statements, which implies that the risk level of budget misuse has escalated to become more serious (Syahrir & Suryani, 2020). When a regional administration receives an unfavorable evaluation from external auditors, it becomes subject to heightened scrutiny from multiple stakeholders simultaneously. Such circumstances generate considerable pressure from legislative bodies, law enforcement authorities, and the broader public, compelling the relevant government to promptly address the irregularities identified by the BPK while undertaking meaningful improvements to the overall quality of its financial management practices.

H_{3a}: The relationship between the efficiency ratio and corruption tendencies is subject to moderation by the presence of an audit opinion.

H_{3b}: The extent to which the fiscal independence ratio influences corruption levels is contingent upon the moderating role of the audit opinion.

H_{3c}: The degree to which audit findings shape corruption-related outcomes is moderated by the nature of the audit opinion rendered.

H_{3d}: The influence exerted by the follow-up actions taken on audit recommendations over corruption levels is moderated by the audit opinion issued by the examining authority.

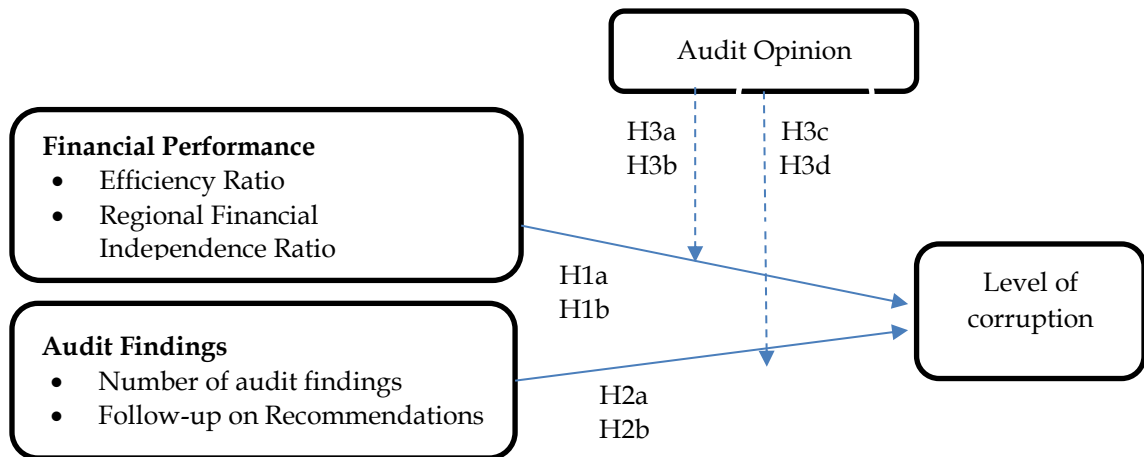


Figure 3. Research Model

Source: Research Data, 2025

RESEARCH METHODS

This study is quantitative research, with data sourced from secondary data in the form of the BPK (Audit Board of Indonesia) Oversight Reports (Laporan Hasil Pengawasan) on the financial statements of provincial governments in Indonesia, obtained from the official BPK RI website for the period between 2018 and 2023. The research sample was obtained using the purposive sampling method (Sekaran dan Bougie, 2017). The majority of similar studies use the purposive sampling method to obtain research samples; this method was chosen because it yields high-quality, bias-free samples and can increase the confidence and reliability of the research findings. The sample was obtained from 34 provinces from 2018 to 2022 and 38 provinces in 2023, with a total sample of 208 Oversight Reports from all provinces in Indonesia for the 2018–2023 period that possessed annual financial statements, examination reports, audit reports, and the number of findings.

Table 1. Research Criteria

Research Criteria		
Provinces in Indonesia during the 2018–2022 period.	34	170
Provinces in Indonesia during the 2023 period.	38	38
		208

Source: Research Data, 2025

The analytical framework employed in this investigation relies on panel data regression, a statistical approach specifically suited for examining the extent to which both independent and moderating variables collectively exert influence over the designated dependent variable. To ensure the most appropriate and

reliable estimation is achieved, the process of identifying the optimal model specification involves a structured evaluation across three distinct modeling approaches: the Common Effects Model (CEM), the Fixed Effects Model (FEM), and the Random Effects Model (REM).

The determination of which model best fits the characteristics of the data is carried out systematically through a sequential series of diagnostic examinations. These encompass the Chow test, which facilitates the comparison between pooled and fixed effects estimations; the Hausman test, which adjudicates between fixed and random effects specifications; and the Lagrange Multiplier (LM) test, which assesses the appropriateness of the random effects model relative to the pooled ordinary least squares approach.

Table 2. Operational Definition

Variables	Operational Definition of Variables	Variable Measurement
Level of Corruption (Y)	Corruption is an act committed with the intent to obtain benefits that contradict official duties and other rights; [it is] 'an act by someone holding an official position or trust, who unlawfully and improperly uses that position to gain advantages for themselves or others, in contravention of their duties and other rights (djpb.kemenkeu.go.id, 2025)	Dummy Value: Assigned a value of 1 if the governor becomes a corruption suspect in the i-th fiscal year, and 0 otherwise
Financial Efficiency Ratio (X1)	The Regional Financial Efficiency Ratio (REKD) serves as a quantitative measure that captures the proportional relationship between the operational expenditures incurred in the process of generating revenue and the actual amount of revenue ultimately realized by the regional administration. In terms of performance categorization, a regional government's fiscal management in the domain of revenue collection is deemed to operate within an efficient range when the resulting ratio falls below unity, or equivalently, remains under the 100% threshold. Consequently, a progressively lower magnitude of this ratio is interpreted as a reflection of superior financial stewardship, as it signifies that the government is capable of generating greater revenue returns relative to the costs expended in the collection process.. (Mahmudi, 2016).	$REK = \frac{\text{Realization of Regional Expenditures}}{\text{Regional Revenue Realization}} \times 100$
Regional Financial Independence Ratio (X2)	The Regional Financial Independence Ratio (RKKD) serves as a metric that captures the extent to which a regional administration possesses the internal fiscal capacity to independently shoulder the financial demands of its	$RKKD = \frac{\text{Local Original Revenue (PAD)}}{\text{Transfer Revenue}} \times 100$

	<p>governmental operations, infrastructural advancement, and the delivery of essential services to the surrounding community. This self-sustaining capability is fundamentally underpinned by domestically generated revenue streams, most notably through the collection of local taxes and regulatory levies, both of which constitute the primary obligatory sources of indigenous regional income that reduce reliance on external financial transfers or central government allocations.(Mahmudi, 2016)</p>	
Number of Audit Findings (X3)	<p>Audit Findings Audit Findings, as contained in the Examination Report (LHP), are the result of the examination by the Audit Board of Indonesia (BPK). They function as an initial indication of suspected problems in oversight, which lead to irregularities in the preparation of financial statements and non-compliance with laws and regulations. ((BPK RI, 2017))</p>	<p>The aggregate irregularities identified through the audit examination process encompass two fundamental categories of deficiency, namely the inadequacies detected within the Internal Control System (ICS) that compromise the reliability of financial oversight mechanisms, as well as instances of deviation from the stipulations set forth in prevailing legal frameworks and regulatory provisions governing public financial administration.</p>
Follow-up on Audit Recommendations (X4)	<p>Follow-up on Audit Recommendations An obligation undertaken by the government apparatus as a response to the audit recommendations provided in the Examination Report (LHP) by the Audit Board of Indonesia (BPK). ((UU RI No 15, 2004)</p>	<p>The number of audit findings that have been followed up on by the relevant provincial government.</p>
Audit Opinion (Z)	<p>An audit opinion represents the formal professional judgment rendered by an independent examining authority concerning the degree to which the financial disclosures of an audited entity accurately and fairly reflect its true fiscal position, in accordance with the applicable accounting standards and reporting frameworks governing the preparation of such statements (Mulyadi, 2017).</p>	<p>An Unqualified Audit Opinion (Wajar Tanpa Pengecualian) is assigned a value of 1, and 0 otherwise.</p>

Government Size (Size)	he regional government's ability to generate locally-generated revenue (PAD) used to finance the regional government's activities, services, and operations. The greater the PAD, the more capable the regional government is of financing all activities for regional development. (Mahmudi, 2016).	Natural Logarithm (Ln) of Total Revenue.
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Source: Research Data, 2025

The regression formulation constructed to capture these relationships is presented as follows:

$$TK = \alpha + \beta_1REK + \beta_2RKKD + \beta_3JTA + \beta_4TLRA + \beta_5SIZE + e \dots\dots\dots(1)$$

$$TK = \alpha + \beta_1REK*OP + \beta_2RKKD*OP + \beta_3JTA*OP + \beta_4TLRA*OP + \beta_5SIZE + e \dots\dots(2)$$

Information:

- TK = Level of Corruption
- α = Constant
- $\beta_1- \beta_{10}$ = Regression coefficient for each variable
- REK = Financial Efficiency Ratio
- RKKD = Regional Financial Independence Ratio
- JTA = Number of Audit Findings
- TLRA = Follow-up on Audit Recommendations
- OP = Audit Opinion
- SIZE = Government Size
- E = Error term

RESULT AND DISCUSSION

This analysis is used to describe the data obtained, aiming to provide a comprehensive overview of the distribution of values across variables for each provincial government in Indonesia within the research sample used.

Table 3. Descriptive Statistical Analysis Test Result

Variable	Mean	Std. Deviation	Minimum	Maximum
TK	0.07	0.259	0	1
REK	0.16	0.065	0.03	0.46
RKKD	7.64	3.645	2.17	30.53
JTA	0.93	0.259	0	1
TLRA	34.75	23.142	10	86
OP	86.15	63.050	24	256
SIZE	14.06	0.512	13.21	16.36
Observation 208				

Source: Research Data, 2025

The descriptive statistics results for 208 provincial governments in Indonesia during the 2018–2023 period show that the audit opinion value is 1, which means the audit opinion obtained by provincial governments in Indonesia is Unqualified (Wajar Tanpa Pengecualian - WTP). This value indicates that the regional governments have performed well in managing their finances properly and accountably.

The first model test is the Chow test, the results of the Chow test are as follows:

Table 4. Chow Test

Chow Test	Cross-section Chi-square	Prob > Chi2	Result
Model 1	523.672	0.000	FEM (Fixed Effect Model)
Model 2	611.252	0.000	FEM (Fixed Effect Model)

Source: Research Data, 2025

The results of the Chow test obtained a Prob Result value > Chi2 in model 1 of 0.000 and model 2 of 0.000, so the selected model is the Fixed Effects Model (FEM). The second test is the Hausman test as follows:

Table 5. Hausman Test

Hausman Test	Cross-section Chi-square	Prob > Chi2	Result
Model 1	16.25	0.0000	FEM (Fixed Effect Model)
Model 2	27.47	0.045	FEM (Fixed Effect Model)

Source: Research Data, 2025

Upon conducting the Hausman diagnostic examination, the probability values derived from the Chi-square statistic yielded figures of 0.000 for the first model and 0.045 for the second model, both of which satisfy the threshold criteria for selecting the Fixed Effects Model (FEM) as the most appropriate estimating framework. Accordingly, it is established that the analytical procedure throughout this investigation is anchored upon the Fixed Effects Model specification.

Following the determination of the estimation model, a series of classical assumption evaluations were subsequently performed to verify that the regression framework employed maintains the essential properties of precision, consistency, and freedom from systematic distortion. These diagnostic procedures are designed to detect and address two principal violations that may undermine the integrity of the estimation results. The first concerns the Heteroscedasticity examination, which investigates whether the dispersion of residual values remains constant across all levels of the independent variables, as any systematic variation in such dispersion would compromise the reliability of the estimates. The second pertains to the Multicollinearity assessment, which scrutinizes the degree of linear association among the explanatory variables, given that excessive interdependence between predictors may distort the individual coefficient estimates and obscure the true relationship each variable holds with the outcome of interest.

Table 6. Heteroscedasticity Test and Multicollinearity Test

Model 1		Model 2	
Full Sampel	208	Full Sampel	208
Prob. Chi-Square	0.168	Prob. Chi-Square	0.151
F-statistic	2.621	F-statistic	7.015
Variance Inflation Factors (VIF)	3.328	Variance Inflation Factors (VIF)	8.812

Source: Research Data, 2025

The results of the classical assumption tests showed that the Heteroscedasticity test indicated no Heteroscedasticity in research models 1 and 2, with the Prob. Chi-Square value for model 1 being 0.1675 and the Prob. Chi-Square value for model 2 being 0.1511. The Prob. Chi-Square values in both models are higher than sig 0.05. The Multicollinearity test results indicated that no

Multicollinearity was present in research models 1 and 2; the Variance Inflation Factors (VIF) value for model 1 is 3.32815, and the VIF value for model 2 is 8.811733. The VIF results for both models are below the 10.00 threshold.

Subsequently, after the model selection tests (to choose the research model to be used in this study) and the classical assumption tests have been conducted, the next stage is hypothesis testing. The hypothesis testing results for model 1 and the regression equation results are shown in Table 7 below:

Table 7. Hypothesis Test Model 1

Hypothesis	Path	Coefficient	t-Statistic	Prob.	Result
H1a	REK - TK	0.768	7.421	0.000	Accepted
H1b	RKKD - TK	0.149	0.824	0.854	Rejected
H2a	JTA - TK	1.473	8.415	0.000	Accepted
H2b	TLRA - TK	-0.508	5.727	0.000	Accepted
R-Squared		0.6411			
F		19.95			
Prob > F		0.000			

Source: Research Data, 2025

The goodness-of-fit measure in the first research model registers an R-Square value of 0.6411, indicating that approximately 64.11% of the observed variation in corruption levels is collectively attributable to audit findings, follow-up on audit recommendations, the financial efficiency ratio, and the regional fiscal independence ratio, while the remaining 35.89% is presumed to be driven by factors beyond the scope of this study. Furthermore, the F-statistic examination yielded a probability value of 0.000, which falls considerably below the 0.05 threshold, providing compelling statistical evidence that the aforementioned independent variables simultaneously exert a meaningful and significant influence over corruption levels at a five percent significance level, thereby affirming the overall explanatory adequacy of the constructed regression model.

The empirical validation of the first hypothesis (H1a) yields an accepted outcome, confirming that the fiscal efficiency ratio of state financial management bears a demonstrable inverse relationship with the incidence of corrupt behavior, whereby a higher degree of efficiency in managing regional finances is associated with a diminished propensity for corruption in the financial governance of provincial administrations across Indonesia, while conversely, a deterioration in public financial stewardship creates conditions conducive to the proliferation of corrupt conduct. This ratio fundamentally reflects the capacity of a governing body to meet its predetermined revenue targets, signaling that public funds are managed at an optimal level, and regional administrations demonstrating commendable performance on this indicator are generally characterized by governance mechanisms that uphold transparency and accountability, attributes that collectively serve as structural impediments to corrupt practices, further reinforced by rigorous oversight from both internal institutional apparatus and the vigilance of the broader public, thereby substantiating the assertion that the fiscal effectiveness ratio at the provincial level in Indonesia holds significant explanatory power over the likelihood of corruption materializing within public financial management (Yusuf & Suryaningrum, 2022).

Agency theory explains that information asymmetry exists between the government (the agent), as the financial manager, and the public (the principal) (Erlich et al., 2025) Good financial performance will send a positive signal to the principal regarding good financial management or the absence of fraud or corruption. Conversely, if financial performance is poor, it will send a negative signal, indicating that financial management is not good or that fraud (corruption) is occurring (Yusuf & Suryaningrum, 2022). Research conducted by Handoko, (2022) shows that if regional government financial management is good, it will influence the occurrence of corruption. Amin & Motta, (2023) show that financial performance has a negative influence on the level of corruption. Arifuddin et al., (2023) financial performance can reduce the occurrence of corruption.

The result for the second hypothesis (H1b) shows that the hypothesis is rejected, indicating that financial performance, specifically the Regional Financial Independence Ratio, shows no influence on the level of corruption. Corruption more frequently occurs due to weak institutional quality and regional internal control systems, rather than being caused by the large budgets (PAD) possessed by the region. If a region has a high PAD accompanied by poor internal controls, low public participation, and poor budget transparency, it will increase the opportunity for corruption. Conversely, if a region's high PAD is accompanied by strong internal controls, the presence of budget transparency, and high public participation in overseeing and evaluating regional financial activities, then the opportunity for corruption to arise in that region will be minimal (Fatimah et al., 2024; Tran, 2025).

These research findings reinforce the findings by Fatimah et al., (2024) that regional governments possessing good independence, such as a large PAD, do not always create opportunities for corruption. Liu & Luo, (2024) found that good internal controls help prevent corruption. Sarhan et al., (2024) regional governments that have large budgets (PAD) accompanied by leadership commitment and budget transparency tend to have low levels of corruption ((Chaerani & Wibowo, 2025).

The examination of the third hypothesis (H2a) produces an accepted result, establishing that irregularities uncovered through the audit process exert a statistically significant and positively directed influence on corruption levels, such that a greater volume of discrepancies identified by the BPK within regional government financial management corresponds to an elevated degree of corrupt conduct across provincial administrations in Indonesia, while conversely, a reduced number of detected irregularities is associated with comparatively lower corruption prevalence. These irregularities, which constitute the formal output of BPK's scrutiny over public financial stewardship, are systematically categorized into two distinct classifications, namely deviations from prevailing legal and regulatory obligations, and deficiencies identified within the internal control mechanisms of the audited entity, wherein the former category is particularly revealing as it signals both the intention and the structural opportunity to engage in financial misconduct and abuse of public authority, given that the absence of regulatory adherence effectively creates exploitable pathways through which corrupt actors are able to pursue and perpetuate illicit financial behavior within the governmental apparatus.

Research by Apriastanti & Widajantie, (2022) strengthens this finding, showing that audit findings influence the level of corruption. Furthermore, research by (Erliani et al., 2023; Nurfaidah & Novita, 2022) provides evidence that audit findings serve as initial information indicating a level of financial misuse. The results of this study indicate that regional governments with numerous and complex audit findings have the potential for corruption. This can occur due to the government's inability to manage state finances, non-compliance with regulations, and poor governance resulting from weaknesses in internal controls. Therefore, the third hypothesis is accepted in this study.

The test results for hypothesis 4 (H2b) show that the hypothesis is accepted, meaning that the follow-up on audit findings influences the level of corruption in Indonesia. The direction of the research coefficient is negative and significant, indicating that the better the follow-up on audit findings, the more it will reduce the level of corruption. Conversely, if audit findings are not followed up on, it creates the potential to increase corruption.

Agency theory explains that the follow-up on audit findings constitutes the accountability of the principal (government) for the financial management they were given responsibility for. The follow-up on audit findings serves as a recommendation to correct financial governance—which is necessitated by weaknesses in the internal control system and non-compliance with applicable regulations—carried out by the principal (government). Klitgaard's theory explains that corruption is caused by low accountability; the implementation of follow-up recommendations on audit findings is one form of enforcing accountability that directly compels the government to correct poor governance.

Compliance in following up on examination results constitutes the regional government's commitment and responsibility to improve good governance; its effect can increase public trust, reduce the potential for corruption, and enhance government accountability (Tong et al., 2025). Research conducted by Angela et al., (2023) found that the follow-up on audit findings influences the level of corruption.

Table 8. Hypothesis Test Model 2

Hypothesis	Path	Coefficient	t-Statistic	Prob.	Result
H3a	REK*OP - TK	0.081	0.713	0.042	Accepted
H3b	RKKD*OP - TK	-0.172	0.477	0.854	Rejected
H3c	JTA*OP - TK	4.315	7.251	0.004	Accepted
H3d	TLRA*OP - TK	3.728	3.438	0.067	Rejected
R-Squared		0.713			
F		68.62			
Prob > F		0.000			

Source: Research Data, 2025

The test for hypothesis 5 (H3a) shows that the hypothesis is accepted, meaning the audit opinion is able to strengthen the relationship between the financial efficiency ratio and the level of corruption. The result of this hypothesis test has a positive and significant direction, meaning that a good (favorable) opinion obtained will enhance the efficiency ratio's role in reducing or preventing the occurrence of corruption. An Unqualified Opinion (WTP) obtained by the regional government provides assurance that the prepared financial statements

have met applicable provisions and are free from material misstatement; this serves as an external validation of the quality of government performance, which is depicted by the financial efficiency ratio. A high effectiveness ratio value, when supported by a good audit opinion, will provide a positive signal in agency theory, serving as initial information to explain that the regional government's financial governance is managed well, effectively, and accountably, thereby suppressing the opportunity for corruption.

Regional governments desire to obtain a WTP opinion, as it contributes to the government's good image. The high motivation to obtain a WTP opinion drives the government to strive for good financial governance, including achieving a good effectiveness ratio. This creates accountability and comprehensive improvements, which in turn impact the lowering of opportunities for corruption. (Panji & Utomo, 2023) substantiate the results of this study, [finding that] audit opinions are able to weaken the level of corruption (Antariksa, 2024). Audit opinions can enhance the role of government financial performance in preventing fraud.

Hypothesis testing for hypothesis 6 (H3b) found that hypothesis 6 is rejected, meaning the audit opinion is not able to strengthen the relationship between the Regional Financial Independence Ratio and the occurrence of corruption in provincial governments in Indonesia. An Unqualified (WTP) audit opinion cannot strengthen the relationship between the Regional Financial Independence Ratio and the occurrence of corruption. A high Regional Financial Independence Ratio does not necessarily mean the region is clean or free from corruption; this is because the government's intensity in collecting taxes and levies to increase regional revenue is prone to being exploited for corrupt practices and bribery, particularly in licensing or procurement processes. A good (WTP) audit opinion, even when accompanied by good financial performance (a high Regional Financial Independence Ratio), cannot prevent corruption from occurring. The WTP opinion may validate the figures of the Regional Financial Independence Ratio, but it does not validate the actual efficiency and effectiveness of the related spending. A region can manipulate budget items to 'polish' the Regional Financial Independence Ratio to look good, without actually improving public welfare or reducing the potential for misappropriation.

Research by Nurfaidah & Novita, (2022) strengthens this finding. Fatimah et al., (2024) a good audit opinion is unable to strengthen [the role of] financial performance in relation to the level of corruption. High revenues obtained by the government tend to be exploited for corrupt actions. The audit opinion is unable to validate the actual efficiency and effectiveness of spending.

The test for hypothesis 7 (H3c) shows that hypothesis 7 is accepted, indicating that the audit opinion is able to strengthen the relationship between audit findings and the level of corruption. Material and pervasive audit findings, such as weaknesses in the Internal Control System (SPI) and non-compliance with laws and regulations, impact the resulting audit opinion. Audit findings that are material and pervasive will result in an opinion other than Unqualified (WTP); this opinion implies the level of corruption risk indicated by the audit findings. From an Agency Theory perspective, a poor audit opinion is a strong signal to the principal that the regional government (the agent) is in a high-risk position and

behaving opportunistically. This strengthens the relationship between the high number of findings and a high level of corruption.

Conversely, if findings exist but the opinion remains WTP, it indicates that these weaknesses have been addressed or were not material; thus, the opinion dampens the corruption signal. A WTP opinion functions to maintain the Principal's trust in the Agent, validating that minor findings did not lead to systemic corruption. Klitgaard's theory explains the function of corruption as $C=M+D-A$ (Monopoly + Discretion - Accountability). Audit opinions and audit findings directly influence accountability; the better the audit opinion and findings, the more it will increase the regional government's accountability. Material and pervasive audit findings will result in a lower audit opinion (an opinion other than WTP), explicitly demonstrating that accountability was unable to overcome Monopoly (M) and Discretion (D), thereby increasing the level of corruption. Wahyuni et al., (2023) good audit findings will improve the audit opinion obtained by the regional government, which impacts the adequacy of oversight to limit opportunities for corruption. Arifuddin et al., (2023) the audit opinion provides a picture of financial management accountability that is capable of mitigating fraud risk.

The test results for hypothesis 8 (H3d) found that hypothesis 8 is rejected, meaning the audit opinion is not able to strengthen the relationship between the follow-up on audit recommendations and the occurrence of corruption in provincial governments in Indonesia. The audit opinion is unable to strengthen this relationship when a WTP (Unqualified) opinion is obtained by the regional government, yet the follow-up on audit recommendations remains very low. This occurs because the audit opinion, which focuses on the fairness of the figures, cannot align with the follow-up on recommendations, which focuses on systemic improvements. A WTP audit opinion accompanied by a low follow-up on recommendations sends conflicting signals from the agent to the principal: the financial statements are fair (high Accountability), but the control system is still not good (high Monopoly and Discretion). This confusing signal weakens the audit opinion's ability to strengthen the relationship between the follow-up on recommendations and the level of corruption, as predicted by the Klitgaard model. The Follow-up on Examination Results and Settlement of Regional Losses have no significant effect on the Audit Opinion (Valentina, 2022). This is in line with the research conducted by (Angela et al., 2023).

CONCLUSION

This study concludes that the efficiency ratio, audit findings, and follow-up on audit recommendations play a role in the occurrence of corruption within provincial governments in Indonesia. These findings align with agency theory, suggesting that good financial performance, audit findings, and follow-up on recommendations provide signals from the agent (government) to the principal (public) indicating that financial governance is being managed well, thereby minimizing opportunities for corruption. Another finding is that the audit opinion can strengthen the relationship between the efficiency ratio and audit findings on the level of corruption. Furthermore, the Regional Financial Independence Ratio was not found to be a factor capable of influencing the level of corruption. The

audit opinion also could not strengthen the relationship between the Regional Financial Independence Ratio and the follow-up on audit recommendations regarding the level of corruption.

Research Limitations and Suggestions. This study has several limitations: First, this study uses a quantitative method, which cannot fully measure the deeper factors related to the level of corruption in Indonesia. Second, the object of this research is limited to provincial governments in Indonesia. Third, many other financial performance variables were not used in this study. Therefore, the researcher suggests that future researchers can: Utilize a mixed-methods approach (quantitative and qualitative) to analyze the level of corruption in Indonesia more deeply. Expand the research object to include regency (kabupaten) and city (kota) governments in Indonesia. Incorporate other financial performance variables in similar research.

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