

THE IMPACT OF AUDIT FINDINGS AND FOLLOW-UP ON RECOMMENDATIONS ON AUDIT OPINION: A STUDY OF LOCAL GOVERNMENTS IN DISTRICTS/CITIES IN CENTRAL SULAWESI PROVINCE

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Abstract:

This study aims to determine the effect of internal control system weaknesses (KSPI), non-compliance with laws and regulations (KPTHN), and follow-up on audit recommendations (TLRHP) on local government audit opinions in Central Sulawesi Province for the 2019-2023 period. This study uses a quantitative approach with secondary data. The data used comes from the Semester Examination Results Overview and the Follow-up Report on Audit Recommendations collected from the Central Sulawesi Provincial Representative of the Supreme Audit Board (BPK) through its official website EPPID | BPK-RI. The population in this study included all local governments in Central Sulawesi Province consisting of 13 districts/city for 5 years (2019-2023) so that the total sample amounted to 65. The technique used in this research is PLS-SEM (Partial Least Squares Structural Equation Modeling). The research sample consisted of 13 district/city governments in Central Sulawesi Province with a total sample of 65. Data analysis using WarpPLS 7.0 software. The analysis results show that TLRHP has a significant positive impact on audit opinion, while SPI weakness and KPTHN have a significant negative impact. These results indicate that strengthening the internal control system, improving conformity with laws and regulations, and optimizing the implementation of audit recommendations are critical to improving the accountability and quality of local government financial reports.

Keywords: Audit Opinion, Audit Findings, Follow-Up Recommendations, Governance

INTRODUCTION

The government demonstrates its commitment to meeting accountability demands through the preparation and evaluation of financial accountability reports in accordance with standards of honesty, accuracy, credibility and reliability of information. Based on Law Number 15 of 2004 concerning the examination of state financial management and responsibility, the Supreme Audit Board has issued an audit opinion that reflects this assessment. One important indicator to assess the quality of regional financial management is the audit opinion, which is the auditor's professional conclusion regarding the accuracy of the data presented in the financial statements. There are four factors in giving an opinion, namely compliance with government accounting standards, adequate disclosure, compliance with regulations and the effectiveness of the internal control system.

Of the various opinions that BPK RI can issue, the Unqualified Opinion is the highest opinion that all local governments highly expect. The success of obtaining an unqualified opinion on the Local Government Financial Report is an important indicator in assessing regional financial



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performance (Rasyid et al., 2022). The percentage of local governments in Indonesia that received an Unqualified Opinion from the Supreme Audit Board increased from 89.5% in 2019 to 90.3% in 2023 over the last five years.

In reality, various factors, including audit results, can affect the audit opinion issued. The Supreme Audit Board conducts examinations that result in audit findings, which include various findings related to internal control and compliance with laws and regulations (Ruselvi et al., 2020). In the Internal Control System, BPK found weaknesses in the internal control structure, budget execution control, and internal accounting and reporting controls (Syahrir and Suryani, 2020). Based on the summary of audit results in 2023, it was found that 5,426 internal control weaknesses were identified. The accounting and reporting control system had 1,573 (29%) problems, the budget execution control system had 2,953 (54%) problems, and the internal control structure had 900 (17%) problems.

In addition to weaknesses in the Internal Control System, an entity's opinion can be impaired by non-compliance with laws and regulations, such as violations of accounting policies, poor budget management, and violations of other financial regulations. This non-compliance may indicate neglect of the principles of transparency and accountability that should be the basis for financial management. Thus, the auditor must ensure that the financial statements have been presented fairly, honestly, and in accordance with accounting standards when providing an opinion. This is because financial statements, especially public sector financial statements, must assure users that resource management has complied with established rules. According to the Summary of Audit Results for 2023, there were 7,845 findings of non-compliance, of which 5,883 had the potential to cause losses, revenue shortfalls, with financial impacts reaching Rp3.49 trillion. In addition, there were also 1,962 problems related to administrative irregularities that had no financial impact. This is evidenced by the results of research by Atyanta (2010), Rahmi and Ariani (2020), and Valentina (2022) that one of the reasons local governments have not received an unqualified opinion is due to non-compliance with laws and regulations.

In addition to findings on SPI weaknesses and non-compliance with laws and regulations, the effectiveness of follow-up on recommendations from previous audits is also a factor in providing the audit opinion. The recommendations given by the auditor aim to correct deficiencies in the financial statements and improve the accountability and transparency of financial management. However, there are still many entities that do not optimally follow up on these recommendations, so that the same problems are often repeated. The lack of corrective action from management may indicate a low commitment to improving financial and governance systems. This is in accordance with research conducted by Amyulianthy et al. (2020) and Kamilah et al. (2024) that the follow-up of examination recommendations has a significant positive effect on audit opinion. This shows that the more suggestions that are implemented, the more likely it is that previous mistakes will be corrected. By making these improvements, errors that often arise can be overcome, and the preparation of financial statements will be more in accordance with applicable standards.

Therefore, the importance of strong internal controls, regulatory compliance, and implementation of audit recommendations not only impacts the audit opinion but also the stakeholders' perception of the entity. A good audit opinion can increase public and investor confidence in the financial performance of an entity, as well as strengthen legitimacy in the management of public funds or investments. Thus, this research is relevant in providing insights for related entities in improving internal control systems, compliance with regulations, and the effectiveness of follow-up recommendations in order to obtain a better audit opinion in the future.



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According to Jensen and Meckling (1976), in Kusumawati and Ratmono (2017), Agency Theory is a theory that explains the relationship between Principal and Agent. This theory can be applied in the public sector for the preparation of local government budgets, which local governments then implement after the provincial government submits them to the central government for approval. Because the government has greater access to information than the public, agency problems in government also arise due to this information imbalance. To improve public accountability and transparency and reduce information imbalance, the Supreme Audit Board (BPK) is tasked with auditing and commenting on government financial reports. Law Number 15 of 2004, which regulates the examination of state financial management and accountability, defines an audit as an independent, professional, and regulatory process that includes identification, examination, and assessment. Organizations that obtain an unqualified assessment are more reliable. As local government accountability increases, the public receives more balanced information, so information asymmetry is reduced and opportunities for corruption are minimized.

Weaknesses of the Internal Control System on Audit Opinions. The internal control system affects the quality of local government financial reports (Yuniar et al. 2021). The Internal Control System (SPI) is a control mechanism designed and implemented in an internal environment to improve performance effectiveness and efficiency. In addition, SPI plays a role in preventing the possibility of irregularities and violations within the agency (Kamilah et al., 2024). This means that the auditor's level of confidence in the fairness of the financial statements decreases along with the level of SPI weakness, which causes the audit opinion given to be often lower than WTP. Some of the weaknesses in the Internal Control System in question include incomplete records, inaccurate data, the process of preparing reports that are not in accordance with the provisions, delays in submitting reports, inadequate accounting and reporting information systems, and a lack of competent human resource support in overseeing the system. H1: Weakness of the Internal Control System has a negative effect on the Opinion Audit.

Non-Compliance With Laws And Regulations On Audit Opinion. In the State Financial Audit Standards, the assessment of financial statement accountability largely depends on compliance with laws and regulations. The purpose of auditing compliance with laws and regulations is to find violations that are not in accordance with the rules and regulations. BPK will be more confident that the financial statements are prepared in accordance with applicable rules and regulations if the level of compliance is high. Examination of Local Government Financial Statements results in various findings regarding non-compliance with legislation. This non-compliance can cause regional losses, low income, inappropriate administration and inefficiency (Fariah & Nendi, 2020). This affects the BPK assessment 3 on financial statements. This indicates that the quality of the audit opinion provided by BPK decreases as the level of non-compliance with regulations increases. H2: Non-compliance with laws and regulations has a negative effect on Audit Opinions.

Follow-up of Audit Recommendations on Audit Opinion. In accordance with BPK RI Regulation Number 1 of 2017 concerning State Financial Audit Standards, recommendations are suggestions given by auditors to competent authorities to be followed up on or corrected in response to audit findings. The more recommendations implemented by the government, it is expected that the quality of financial statements can improve, which is reflected in a better level of disclosure. This increase can ultimately increase the opportunity for local governments to obtain higher opinions. This is in line with research conducted by Amyulianthy et al. (2020), Kamilah et al. (2024) and Wahyuni et al. (2023) that audit opinion is positively influenced by the implementation of audit



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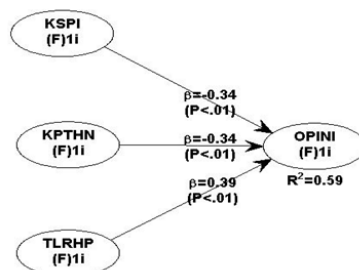
recommendations. H3: Follow-up on Audit Recommendations has a positive effect on Audit Opinions.

METHODS

This research uses quantitative methodology. The data used comes from the Semester Examination Results Overview and the Follow-up Report on Audit Recommendations collected from the Central Sulawesi Provincial Representative of the Supreme Audit Board (BPK) through its official website [EPPID | BPK-RI](#). The population in this study included all local governments in Central Sulawesi Province consisting of 13 districts/city for 5 years (2019-2023) so that the total sample amounted to 65. The technique used in this research is PLS-SEM (Partial Least Squares Structural Equation Modeling). This method was chosen because it is able to overcome the complexity of the model with a relatively small sample size, with the help of WarpPLS 7.0 software. Audit Opinion, as the dependent variable in this study, is measured using an Ordinal Scale, which is sorted from the worst opinion to the best opinion. If you get a Disclaimer Opinion is given a value of 0, Adverse Opinion is given a value of 1, Qualified Opinion is given a value of 2, and Unqualified Opinion is given a value of 3. Weakness of the Internal Control System (X1). This variable is measured based on the number of problems related to SPI weaknesses attached to the Semester Audit Results Overview (IHPS). The more the number of problems reported, the higher the level of SPI weakness owned by the local government (Valentina, 2022). Non-compliance with laws and regulations (X2), this variable is measured based on the value of findings (in rupiah) related to non-compliance with laws and regulations as attached to the Semester Audit Results Overview (IHPS). The value of these findings reflects the magnitude of the financial impact of non-compliance that occurs (Siregar and Rudiansyah, 2019). The greater the value of the findings, indicating a higher level of non-compliance. Follow-up on Audit Recommendations (X3), this variable is measured using the ratio between the number of recommendations that have been followed up in accordance with the BPK recommendations to the total number of recommendations given (Amyulianthy et al., 2020). This ratio shows the extent to which local governments have complied and responded to BPK recommendations. The more successful the local government is in implementing audit recommendations, the higher the TLRHP ratio. The formula is:

$$TLRHP = \frac{\text{Amount of Accomplishment Follow-Up Action}}{\text{Total of Audit Recommendations}} \times 100\%$$

RESULT AND DISCUSSION



Source: Data Progress 2025

Figure 1. Hypothesis Test



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Based on the test results that have been carried out, with a significance value of $p < 0.01$ and a coefficient value of $\beta = -0.34$, it shows that the variable Weakness of the Internal Control System (X1) negatively and significantly affects the audit opinion. Likewise, variable (X2), namely non-compliance with regulations, has a significant negative effect with a coefficient value of $\beta = -0.34$ and $p < 0.01$. In addition, the Follow-up of Recommendations variable has a significant positive effect on audit opinion with a coefficient value of $\beta = 0.39$ and $p < 0.01$. The model built has a coefficient of determination (R^2) for the audit opinion variable of 0.59, with SEM analysis performed using WarpPLS 7.0 software. This shows that the independent variables in the model explain 59% of the variation in audit opinion.

Tests were also conducted on several other model fit indicators, such as APC, ARS, AARS, AVIF and AFVIF. The assessment of these indicators aims to ensure that the developed model meets the requirements of statistical validity and is free from multicollinearity problems. The test results are:

Table 1. Model Fit Test Results

Model Fit And Quality Indexes	Indeks	P-Value	Criteria	Description
Average Path Coefficient (APC)	0.355	$P < 0.001$	$P < 0.05$	Fit
Average R-Squared (ARS)	0.594	$P < 0.001$	$P < 0.05$	Fit
Average Adjusted R-Squared (AARS)	0.574	$P < 0.001$	$P < 0.05$	Fit
Average Block Vif (AVIF)	1.934		Acceptable If ≤ 5 , Ideally ≤ 3.3	Fit
Average Full Collinearity Vif (AFVIF)	1.588		Acceptable If ≤ 5 , Ideally ≤ 3.3	Fit
Tenenhaus Gof (GOF)	0.770		Small ≥ 0.1 , Medium ≥ 0.25 Large > 0.36	Large

Source: Data Processed 2025

Table 1 shows that the research model built has very good quality. On average, the correlation between variables in the model is statistically significant, as indicated by the APC value of 0.355, ARS of 0.594 and AARS of 0.574 with a significance of $p < 0.001$. This result is also supported by the AVIF value and AFVIF value used to see whether or not multicollinearity problems occur. The AVIF value is 1.934, and the AFVIF value is 1.588, both of which are within the permitted range (≤ 5). The Goodness of Fit (GoF) value is 0.770 for the overall model fit test, which falls into the large category ($\text{GoF} > 0.36$). Thus, it can be concluded that the structural model developed in this study is useful and able to describe the interactions between variables well.

The Effect of Internal Control System Weaknesses on Audit Opinions. The test results for Hypothesis 1 show that audit opinion is significantly negatively affected by the weakness of the Internal Control System. This finding indicates that if the internal control system is inadequate, it is likely that the entity will not get a positive assessment from the auditor. The possibility of fraud or financial reporting errors may increase due to an inadequate internal control system. In addition to having an impact on audit opinion, weaknesses in the internal control system can also indirectly damage organizational governance, reduce performance, and damage public trust in the agency concerned. In fact, this condition can increase the potential for irregularities or regional losses due



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to the absence of adequate supervision and control in financial management. This finding is conceptually in line with the agent theory framework, which states that the internal control system is an important tool in the interaction between the agent (local government) and the principal (general public) to ensure that the agent acts in accordance with the interests of the principal. Research by Nasution et al. (2023), Siregar and Rudiansyah (2019), and Widodo and Sudarno (2017) supports the argument that an inadequate internal control system can lead to errors, violations, and budget abuse, all of which reduce accountability in local financial management. SPI weaknesses that are often found in local governments include incomplete or inaccurate records, preparation of financial reports that are not in accordance with the provisions, reporting delays, inadequate accounting and reporting information systems, and a lack of human resources who fully understand the internal control function. As independent parties, auditors will take these weaknesses into account when forming their audit judgments. The results of this study are in accordance with previous research conducted by Nasution et al. (2023), Rahmi and Ariani (2020), and Syam et al. (2023) state that SPI weaknesses affect audit opinion. This finding is also a concern for local government agencies to continue to improve their internal control systems in order to produce better quality financial governance and better audit opinions as well. Based on the explanation above, it shows that hypothesis 1 is accepted, namely that the weakness of the Internal Control System has a negative effect on audit opinion.

The Effect of Non-Compliance with Regulations on Audit Opinions. Based on the test results that have been carried out, it indicates that the higher the level of non-compliance of an entity with existing regulations, the lower the possibility of the entity obtaining a satisfactory audit opinion from BPK. This is because BPK not only assesses the fairness of financial statements, but also tests compliance with regulations as the basis for managing state finances. The results of the BPK examination show that non-compliance can cause regional losses, revenue shortages, inappropriate administration, and uneconomical expenditures, so that it becomes an obstacle in achieving an unqualified opinion (Fatimah et al., 2014). Budget irregularities, procurement violations, and unauthorized expenditures are examples of noncompliance that reflect inadequate internal controls and governance, resulting in significant material errors. A poor audit opinion can lower the level of public and stakeholder confidence in the entity, hinder budget allocations or assistance from the central government, and increase the risk of administrative and legal sanctions. This research is in line with previous research by Kamilah et al. (2024), Simanjuntak et al. (2023) and Valentina (2022), who concluded that non-compliance with regulations has a significant impact on audit opinion. This further strengthens the function of BPK as an audit institution that evaluates the legality and compliance of an entity with applicable regulations, in addition to matters relating to accounting. Therefore, local governments must strengthen governance and ensure that local financial management is carried out in accordance with applicable laws and regulations in order to obtain a better audit opinion. Since it has been proven that violations of laws and regulations significantly have a negative impact on local government audit opinions, hypothesis 2 is accepted.

The Effect of Follow-Up on Audit Recommendations on Audit Opinion. Based on the test results, this finding strengthens the statement that the higher the level of completion of follow-up on the findings of the BPK examination, the greater the opportunity for local governments to obtain a better audit opinion. This is because the completion of the follow-up reflects the commitment of the local government in correcting existing weaknesses and shows accountability and responsibility for financial management. Follow-up is carried out in order to prevent repeated errors so that financial management becomes better (Din et al., 2017). Based on BPK RI Regulation Number 1 of



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2017 concerning State Financial Audit Standards, the recommendations given aim to correct systemic and procedural weaknesses found during the audit process. Therefore, BPK not only conducts audits but also has the responsibility to monitor and inform representative institutions about the results of monitoring (Valentina, 2022). Technically, good follow-up indicates that the entity has a monitoring and evaluation system in place. When this mechanism works well, the risk of irregularities is minimized, the presentation of financial statements becomes more reliable, and transparency increases. Thus, effective implementation of these recommendations is needed so that auditors can assess the entity's seriousness in fixing financial and operational problems. According to research conducted by Kusumawati and Ratmono (2017), the extent to which local governments follow up on BPK recommendations can reveal how effective local government financial management is assessed from the opinion of local government financial reports. The findings of this study support previous research conducted by Amyulianthy et al. (2020), Kamilah et al. (2024) and Wahyuni et al. (2023), which states that the follow-up of examination recommendations has a positive relationship with audit opinion. Thus, Hypothesis 3 is accepted, because it is proven that the follow-up of audit recommendations makes a positive contribution to improving the quality of local government audit opinions.

CONCLUSION

Local government audit opinions are strongly influenced by three main factors, namely internal control system failures, non-compliance with laws and regulations, and implementation of audit recommendations. It has been proven that internal control system weaknesses have a negative impact on audit opinion, meaning that the more weaknesses there are in the system, the less chance the local government receiving a favorable opinion. In addition, non-compliance with laws and regulations also has a negative impact on audit opinion, emphasizing the importance of legal compliance as one of the pillars of financial accountability. Meanwhile, follow-up on audit recommendations is very good, indicating that the higher the level of recommendation completion, the greater the chance of local governments achieving a better audit opinion. Overall, the findings of this study confirm that good financial governance, regulatory compliance, and commitment to continuous improvement are essential for reliable and accountable local government financial reports.

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