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The Influence of Audit Findings and Follow-Up on Audit Result Recommendations on Audit Opinions on Regional Government Financial Reports with Regional Government Size as a Moderating Variable

Novialdi[1*], Mukhzarudfa[2], Rico Wijaya[3]
[1]Universitas Jambi, Jambi, Indonesia, vialnovialdi@gmail.com
[2]Universitas Jambi, Jambi, Indonesia, mukhzarudfa@unja.ac.id
[3]Universitas Jambi, Jambi, Indonesia, ricowijaya@unja.ac.id

[*]Corresponding Author: vialnovialdi@gmail.com[1]

Abstract: This research purpose to examine the impact of audit findings and follow-up on audit opinions on local government financial statements, as well as to analyze the role of local government size as a moderating variable. The research subjects include local governments headed by Acting Regional Heads in 2023 in Indonesia. The method used is quantitative with a comparative causal approach, with a sample of 255 local governments selected using purposive sampling. Data were obtained from the audit reports of the Supreme Audit Agency and local government financial statements. Logistic regression analysis shows that follow-up on audit recommendations has a partial positive effect on audit opinions, while audit findings and follow-up on recommendations together influence audit opinions. Furthermore, the size of the local government strengthens the relationship between audit findings and follow-up on recommendations on audit opinions, indicating that the capacity and operational scale of local governments have an impact on the effectiveness of improvements and auditors' assessments of public financial management.

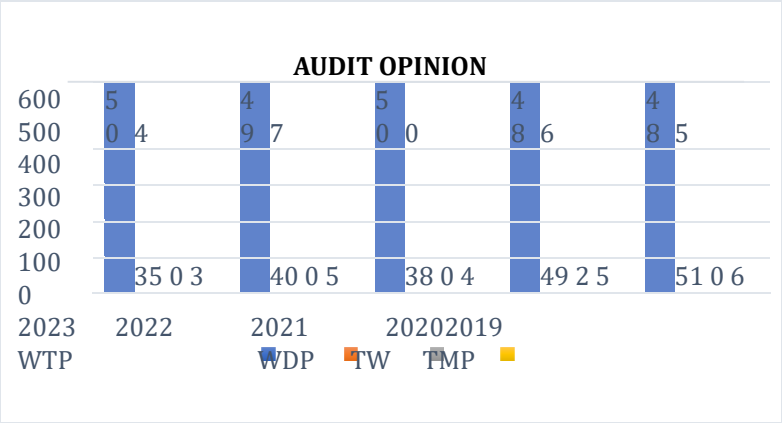
Keywords: Audit findings, follow-up on recommendations, audit opinions, local governments, size of local governments.

INTRODUCTION

Visibility and obligation in state financial management are the main foundations for the realization of good governance. Public accounting documentation serve as a means of accountability as well as a reflection of financial management performance (Mardiasmo, 2021). At the regional level, Local Government Financial Reports (LKPD) serve as a measure of accountability and a basis for problem solving, planning, and fiscal policy control (Juliyanti, 2023). The reliability of LKPD information is a reference for economic, social, and political decision-making for stakeholders (Valentina, 2022). The validity of LKPD is assessed through audit opinions provided by the Supreme Audit Agency (BPK). Audit opinions describe the

fairness of financial reports based on four main areas of compliance with Government Accounting Standards (SAP), adequacy of disclosure, operational control frameworks, and legal compliance (Valencia, 2022). Audits by the BPK aim to maintain the grade of public accounting data (Aboukhadeer et al., 2023), improve efficiency and effectiveness (Cordery & Hay, 2019), and strengthen government accountability (Ahrens & Ferry, 2021).

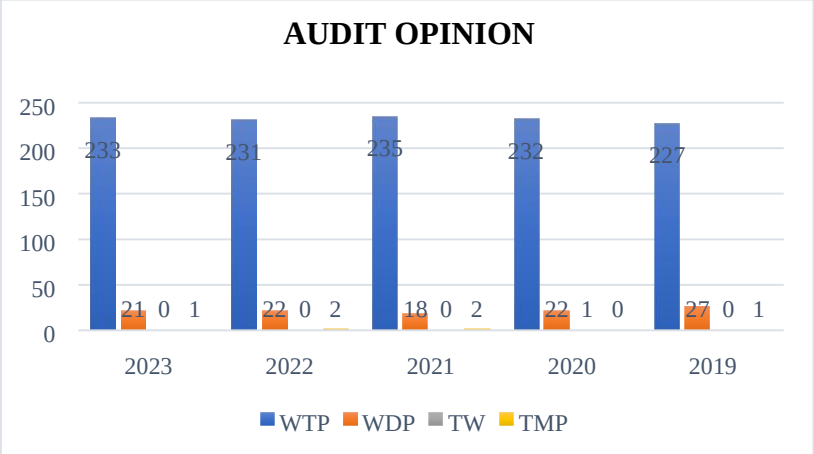
In the last five years, LKPD audit opinions have shown an increase in Unqualified Opinions (WTP) from 89.48% in 2019 to 92.99% in 2023 (BPK RI, 2023).



Source: BPK RI (2023)

Figure 1. Regional Government Opinion Obtained 2019-2023

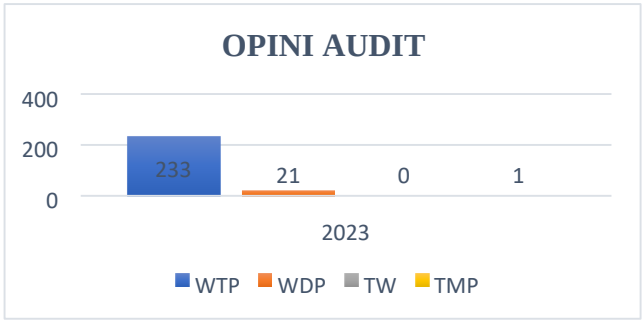
Although the opinion trend has improved, some regions still experience fluctuations. Specifically, in local governments with acting regional heads (Pj), there was a significant change in 2023 with an increase in the number of WTP opinions from 231 to 233 and a decrease in Wajar Dengan Pengecualian (WDP) opinions from 22 to 21 (BPK RI, 2023).



Source: BPK RI (2023)

Figure 2. Local Government Opinions 2019-2023 (Regions with Acting Regional Heads)

There were four regions that experienced a decline in opinions, namely West Papua Province, Jayawijaya Regency, Parigi Moutong Regency, and Murung Raya Regency, while eight other regions experienced an increase in opinions, such as Bekasi City, Palembang City, and Papua Province.



Source: BPK RI (2023)

Figure 3. 2023 Regional Government Opinion Survey
(Regional governments with an exchange of Acting Regional Heads)

These differences in opinion are influenced by audit findings, namely the auditor's findings assessment of controls system and compliance obligations (Furqan et al., 2020). The more significant the audit findings, the lower the opinion given (Probohudono, 2015; BPK RI, 2017). The bribery case in the BPK audit in Sorong (KPK, 2023) and corruption in budget management in Pekanbaru (KPK, 2024) demonstrate the deficiency of the intrnal control system and the potential for intervention in the audit process, which has implications for the quality of the audit opinion. In addition to audit findings, implementation of audit findings is an crucial determinant that influence the arguments. Follow-up shows the level of corrective actions and conpliance by local governments with BPK suggestions (Furqan et al., 2020). Not all local governments follow up on findings properly, resulting in repeated findings that could lead to lower the audit argumentations (Law No. 15 of 2004).

Previous studies have shown mixed results. Simanjuntak et al. (2023), Annisa et al. (2024), and Mutiara et al. (2022) found that audit findings affect audit opinions, while Meza et al. (2023) and Indriani et al. (2024) stated the opposite. Meanwhile, Salsabila & Wahyudi (2022) and Wahyuni et al. (2023) found that follow-up on recommendations affects audit opinions, but research by Valentina (2022) and Purwasih (2024) showed different results. In addition to these two variables, the size of the local government is thought to operate a moderating position. The size of the region describes the scale of assets, the regional budget, and the complication of financial management, which have the potential to influence the effectiveness of follow-up and audit quality (Patrick, 2007; Kiswanto & Fatmawati, 2020). Large regions have greater resources and capacity to follow up on recommendations, but also have a higher risk of complexity (Salsabila & Wahyudi, 2022).

This study replicates Wahyuni et al.'s (2023) study on the Impact of Audit Result and Implementation on Recommendations from Audits on Local Government Audit Opinions, adding the moderating variable of local government size and expanding the research object to all of Indonesia, particularly regions with acting regional heads in 2023. This study seeks to provide new empirical evidence on analyzing the correlation between these three variables and local government audit opinions. Conceptually, this research uses public accountability theory, which examines how the government is accountable to the public (Mardiasmo, 2021), agency theory, which describes the correlation between citizens (principal) and ocal government (agent) in the context of public fund management (Jensen & Meckling, 1976), and legitimacy theory, which explains that the government strives to preserve public confidence through good audit opinions (Suchman, 1995).

METHODS

With the capcity of the local government acting as a moderate variable, this research applies a quantitative framework with a comparative causal method to investigate the causal

relationship between audit findings and follow-up on audit suggestion on the audit opinion of local government financial statements. A quantitative approach was chosen because it allows researchers to examine the relationship between variables objectively through statistical analysis (Sugiyono, 2019). The objects of this study include audit findings, follow-up on audit suggestion, and the 2023 audit opinion published by the Supreme Audit Agency (BPK), while the subjects of the study are local governments in Indonesia led by Acting Regional Heads (Pj).

The data utilized is secondary sourced sourced from the 2023 Audit Report (LHP) and Local Government Financial Report (LKPD) distributed by the BPK (Audit Board of the Republic of Indonesia, 2024). The research population included 547 local governments in Indonesia, with 255 samples selected using purposive sampling techniques based on specific criteria (Sekaran & Bougie, 2016). Data analysis was performed implemented logistic regression through the use of STATA software, because the dependent variable in the form of an audit opinion was dichotomous (WTP and non-WTP). The statistical tests used included descriptive analysis, model feasibility testing, partial testing (Wald Test), and simultaneous testing (Omnibus Test) to ensure the validity of the research model (Ghozali, 2021).

RESULTS AND DISCUSSION

This study used 255 local governments as samples from a total population of 542 local governments in Indonesia in 2023. The respondents selection was conducted utilized purposive sampling based on the criterion that the regional head in office was an Acting Regional Head (Pj). A total of 287 local governments did not meet these criteria and were therefore excluded from the research sample. Based on regional distribution, the sample consisted of 22 provinces, 177 regencies, and 56 cities. The provinces of Aceh, West Java, and Papua had the largest number of samples, while the provinces with the fewest samples were Riau Islands, North Kalimantan, and West Sulawesi. The research data was obtained from the Audit Report (LHP) on the 2023 Local Government Financial Report (LKPD) published by the Supreme Audit Agency of the Republic of Indonesia (2024).

Table 1. Geographical Distribution of Research Samples

NO	PROVINCE	PROVINCE GOVERNMENT	DISTRICT GOVERNMENT	CITY GOVERNMENT	TOTAL
1.	Aceh	1	18	5	24
2.	Sumatera Utara	1	7	2	10
3.	Sumatera Barat	0	1	5	6
4.	Riau	0	2	1	3
5.	Kepulauan Riau	0	0	1	1
6.	Jambi	0	5	1	6
7.	Bengkulu	0	1	1	2
8.	Sumatera Selatan	1	5	4	10
9.	Kepulauan Bangka Belitung	1	2	1	4
10.	Lampung	1	7	0	8
11.	DKI Jakarta	1	0	0	1
12.	Jawa Barat	1	8	10	19
13.	Jawa Tengah	1	10	2	13
14.	DI Yogyakarta	0	1	1	2
15.	Jawa Timur	0	12	4	16
16.	Banten	1	2	2	5
17.	Bali	1	3	0	4
18.	Nusa Tenggara Barat	1	2	1	4

19.	Nusa Tenggara Timur	1	9	1	11
20.	Kalimantan Barat	1	5	2	8
21.	Kalimantan Tengah	0	12	1	13
22.	Kalimantan Selatan	0	6	0	6
23.	Kalimantan Timur	1	1	0	2
24.	Kalimantan Utara	0	0	1	1
25.	Sulawesi Utara	0	7	1	8
26.	Sulawesi Tengah	0	4	0	4
27.	Sulawesi Selatan	1	10	2	13
28.	Sulawesi Tenggara	1	7	2	10
29.	Gorontalo	1	2	1	4
30.	Sulawesi Barat	1	1	0	2
31.	Maluku	1	5	2	8
32.	Maluku Utara	1	2	0	3
33.	Papua	1	17	1	19
34.	Papua Barat	1	3	1	5
	TOTAL	**22**	**177**	**56**	**255**

Source: Researcher's work, 2025

The findingss of the descriptive technique illustrate that the mean local government received an Unqualified Opinion (WTP) of 91.37%. The mean value of audit outcomes per region was 15 cases, with a highest socre of 40 and a lowest of 3. Meanwhile, the mean follow-up rate for audit recommendations was 79.81%, with a lowest score of 48.03% and a highest of 100%. This shows that most local governments have made efforts to follow up on BPK recommendations, although there are still variations in compliance levels between regions.

Table 2. Logistic Regression Results

OPINION	Coefficient	Std. Error	Z	P > |z|
Cons	1.831576	7.752174	0.24	0.813
Findings	-.1050524	.0443222	-2.37	0.018**
TL	.0875731	.0216143	4.05	0.000***
Size	-.4026971	.6293058	-0.64	0.522
Age	.0169309	.0115882	1.46	0.144
Leverage	.3120718	5.788269	0.05	0.957
Prob > chi2		0.0001		
Pseudo R2		0.1769		
Log Likelihood		-61.671976		

Source: Researcher's work, 2025

According to logistic regression analysis, audit opinions are significantly impacted negatively by audit findings (coefficient = -0.065; p = 0.018). This suggests that the likelihood of local governments receiving an clean arguments decreases with the score of audit findings the BPK finds. On the other hand, audit views are significantly positively impacted by follow-up on audit recommendations (coefficient = 0.027; p = 0.000), suggesting if the likelihood of local governments obtaining an unqualified opinion increases with the grade of follow-up on suggestions. Audit perceptions are not significant impacted by control variables such local government size, age, or leverage.

The model is congruent with the study data, according to the model feasibility test findings, which indicate a Prob > chi2 value of 0.7908. With a classification accuracy rate of 90.98%, the model demonstrated strong predictive power. Furthermore, the moderation analysis results indicate that the grade of the local government reduces the association between audit opinions and audit findings, as well as the relationship between audit views and follow-up on audit siggestions. These outcomes show if the direct effect of independent factors on audit views tends to be smaller the larger the local government. These findings are consistent with Ghozali's (2021) study, which claims that organizational complexity might impact how well supervision and follow-up onWith a classification accuracy rate of 90.98%, the model demonstrated strong predictive power.

The test results show if the prymary hypothesis (H1) is accepted, namely if audit findings had a negative impact on audit opinions. A p-value of 0.018 < 0.05 and an odds ratio of 0.096 indicate that each additional audit finding reduces the possibility of local governments obtaining an Unmodified Arguments (WTP) by 90.2%. Audit outcomes indicate deficiencies in control systems and branches of regulations, or material errors in financial statements (Aen et al., 2020). The more findings identified by auditors, the higher the risk of financial statement irregularities, so auditors tend to give opinions other than WTP (Amyulianthy & Astuti, 2020).

According to agency theory approach, thiscondition indicate a conflict with the public as the citizen, while local government serves as the agent's role. The high value of audit outcomes indicates irregularities in the management of public resources and the failure of local governments to fulfill their accountability responsibilities (Valencia, 2022). Auditors, as independent parties, are tasked with mitigating this information asymmetry by examining the accuracy of financial statements based on audit evidence. The research outcomes of this research are consistent with the findings of Valentina (2022), Putri et al. (2021), Furqon et al. (2020), and Siregar and Rudiansyah (2019), which state that the more audit findings there are, the increased number of audit outcomes the opinion given by the auditor. Although the average local government only had 15 audit findings in 2023, even a small number can be material and affect the opinion, as was the case with Parigi Moutong and Jayawijaya Regencies, which received a WDP opinion even though the number of findings was below average.

The second hypothesis (H2), which states that acting upon audit suggestions was a favourable and significanttly impact on audit views, is supported by the logistic regression analysis's findings. The odds ratio of 1.092 and p-value of 0.000 < 0.05 show that the likelihood of local governments obtaining a Unqualified Opinion (WTP) increases by 9.2% for every 1% increase in the fulfillment of follow-up suggestions. This result demonstrates that the efficiency of local financial management increases with the degree of pursuance implementation (Indriani et al., 2025).

In the agency theory framework, the implementation of pursuance recommendations indicates the responsibility of the agent (local government) in responding to audit findings submitted by auditors as representatives of the principal (the public). A high level of follow-up is evidence of the commitment and accountability of local governments in improving weaknesses and increasing transparency and compliance with regulations (Yamin et al., 2022). Effective follow-up strengthens the system control and improves the reliability of financial reports (Mainingrum et al., 2023).

Auditors view the success of follow-up as a positive indicator that the entity has made adequate improvements, thereby increasing the auditor's belief in the reliability of the financial reports (Furqon et al., 2020). These results are consistent with previous studies by Indriani et al. (2025), Mainingrum et al. (2023), Salsabila and Wahyudi (2022), and Furqon et al. (2020), which found that the more comprehensive the suggestions, the higher likelihood of local governments acquairing an unqualified arguments. Follow-up is not merely an administrative

formality, but an important mechanism for strengthening the accountability and grade of internal government financial reports.

The outcomes of logistic regression analysis indicate tht the size of local government functions as a moderating variable that weakens the negative impact of audit findings on audit opinions. The p-value of the interaction between size and findings is 0.049 (significant at the 5% level) and the odds ratio is 1.193, confirming that the higher the grade of the local government, the weaker the negative impact of audit findings on the chances of obtaining an unqualified opinion (WTP). This finding shows that local governments with greater organizational capacity, human resources, and assets have the ability to manage audit risks and follow up on weaknesses found more effectively.

Theoretically, these results support the agency theory view, in which large entities tend to maintain stronger internal control system to reduce conflicts between principals and agents. Paramita and Yenni (2015) state that large entities usually have more professional management and stronger internal oversight, resulting in better audit quality. This is reinforced by Suryandari and Andhika (2019), who found that organizational size was a positively influences the probability of obtaining a favorable audit arguments because auditors assess its internal control structure to be more reliable.

Empirically, research data shows that provincial governments such as Aceh, South Sumatra, and West Java had above-average audit findings but still received unqualified opinions in 2023. This condition shows that auditors consider the aspect of materiality: a large number of findings is not necessarily material to the total assets, which are very large. Conversely, in small regency or city governments, a single finding with a similar value can be considered material and has the potential to affect the audit arguments. The grade of the local government serves as a counterbalance that reduces the negativelly effect of audit outcomes on the opinion. These findings reinforce the argument that in auditor assessments, complexity and institutional capacity are important factors that determine the fairness of financial statement presentation (Paramita & Yenni, 2015; Suryandari & Andhika, 2019).

The logistic regression results show that the grade of the local government moderates the effect of follow-up on audit arguments. The p-value for the interaction between the size and follow-up variables is 0.011 (significant at the 5% level) with an odds ratio of 0.942, indicating that the higher the value of the internal government, the weaker the positive effect of follow-up on audit arguments. Continuation on suggestion was benefits in improving audit opinions, but this effect decreases as the grade of the local government increases.

This finding is consistent with descriptive data showing an average follow-up completion rate of 79.81%. In smaller local governments, a high follow-up rate is a strong indicator of management's commitment to improving financial management weaknesses. As explained by Yamin et al. (2022), consistent follow-up reflects the accountability and sincerity of local governments in acting on auditor suggestion. For example, the Pariaman City Government, which has relatively small assets with a follow-up rate of 77.16%, still received an unqualified opinion, indicating that auditors consider commitment and substantive improvements to be important factors regardless of resource constraints.

In large local governments, follow-up is considered a normative obligation in good governance. Auditors assume that large entities have adequate internal systems to follow up on audit findings, so high compliance is no longer a significant advantage (Mainingrum et al., 2023). The case of the Bandung City Government illustrates this phenomenon: despite having a follow-up rate of 83.09%, the city received a WDP opinion. This confirms that in large local governments, the positive influence of follow-up on the opinion becomes weaker because it is already considered a standard part of good financial management (Furqon et al., 2020; Indriani et al., 2025). The grade of the local government can weaken the correlation between follow-up

on recommendations and audit opinions due to different auditor expectations regarding management capacity at each level of government.

CONCLUSION

This research was certain limitations that necessitate considered for subsequent studies development. Primaraly, the research only uses data from 2023, so it is not yet able to describe trends and changes between periods. Second, audit outcomes variables are only assessed using the number of findings without considering their materiality, which can affect the explanations of the outcomes. Nevertheless, this research makes a new contribution by presenting the grade of local government as a moderations variable that has been proven to be significant in weakening or strengthening the impact of audit outcomes and response on audit arguments. However, the measurement of local government size, which is still simple (based on the logarithm of assets), provides an opportunity for further development using more comprehensive indicators, such as the number of employees, population, or organizational complexity.

Future research is recommended to use panel data in order to observe changes in audit arguments and response dynamics longitudinally. Additionaly, qualitative approaches such as interviews with BPK auditors can provide a deeper understanding of professional considerations in determining opinions, particularly regarding the application of the concept of materiality to entities of different sizes. Other moderating variables such as the level of education of regional heads, their tenure, and the effectiveness of internal oversight can also be explored to broaden the perspective on factors that influence local government audit opinions. Thus, further research is expected to produce a more complete, multidimensional, and applicable understanding in terms of public divisions financial accountability in Indonesia.

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