

The effect of audit opinions, implementation of audit recommendations, and findings of state losses on corruption levels within ministries and institutions in the Republic of Indonesia

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ABSTRACT

The prevalence of corruption in Indonesia is increasing every year. This fact has further undermined public confidence to strengthen governance and is a critical barrier to national development. This study aims to empirically examine the individual and combined impact of audit opinions, the implementation of audit recommendations, and findings of state losses by the Indonesian Supreme Audit Board (BPK) on the prevalence of corruption in ministries and institutions in the Republic of Indonesia. Using multiple linear regression analysis, this study used a purposive sampling method and investigated 72 ministries using secondary data from 2014 to 2017 obtained from BPK and the Corruption Eradication Commission of the Republic of Indonesia (KPK). This study indicates that audit opinions and the implementation of audit recommendations do not affect corruption in Indonesian ministries and institutions. In contrast, findings of state losses do have an influence. The combination of audit opinions, implementation of audit recommendations, and findings of simultaneous state losses do not affect corruption cases in Indonesian ministries and institutions. BPK can use the results of this study to formulate approaches and recommendations for auditing government financial reports that have a strong correlation with corruption eradication. Moreover, KPK needs to be more vigorous in its efforts to eradicate corruption, including establishing closer cooperation with BPK because the results of this research show that findings of state losses by BPK are closely related to corruption cases.

KEYWORDS:

Audit opinion; recommendation; state losses; corruption.

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INTRODUCTION

State finance is one of the main elements of public administration. It plays a crucial role in achieving a just and prosperous society (The 1945 Constitution of the Republic of Indonesia). The Indonesian government has established an independent institution, the Supreme Audit Board (BPK), to audit state finances and government accountability. In many countries, such audits are a necessary institutional arrangement in modern public governance and can play a unique role in controlling and preventing corruption (Liu & Lin, 2012). The deterrent effect of government audits can be intensified by the publication of audit results and holding individual bureaucrats accountable (Hu, 2005; Gong, 2010). Suppose corruption is a virus that endangers the economic security and social harmony of a country. In that case, a government audit institution should be an immune system that detects, fights, and eliminates viruses (Liu & Lin, 2012).

Crimes concerning state finances, and particularly corruption, are complex and challenging issues in Indonesia. The Indonesian government is striving to eradicate corruption in various ways, including establishing a Corruption Eradication Commission (Komisi Pemberantasan Korupsi, KPK), a superior law enforcement agency with authority to

carry out investigations and prosecutions. The government has also implemented bureaucratic reforms, including the provision of remuneration allowances for civil servants. These allowances seek to reduce acts of corruption based on economic need by providing sufficient remuneration to support living costs, thus ensuring civil servants perform their duties honestly and comply with all applicable laws and regulations.

In 2017, Transparency International Corruption Perception Index ranked Indonesia at 96th place out of 180 countries, with a Corruption Perception Index of 37 (Transparency International Indonesia, 2017). Corruption is a complex problem that hampers economic development, political democracy, and social harmony in China (Zhou & Tao, 2009). Many studies on the determinants and factors affecting corruption have found that corruption is related to discretionary power, incomplete or weak legal institutions, and inadequate supervision (Zhou & Tao, 2009; Gong, 2010). Previous studies indicate that, despite efforts by the government, corruption is still prevalent in Indonesia. The data in Figure 1 shows that corruption cases in Indonesia are increasing every year, supporting those facts. The data also shows that ministries and institutions are the most significant contributors.

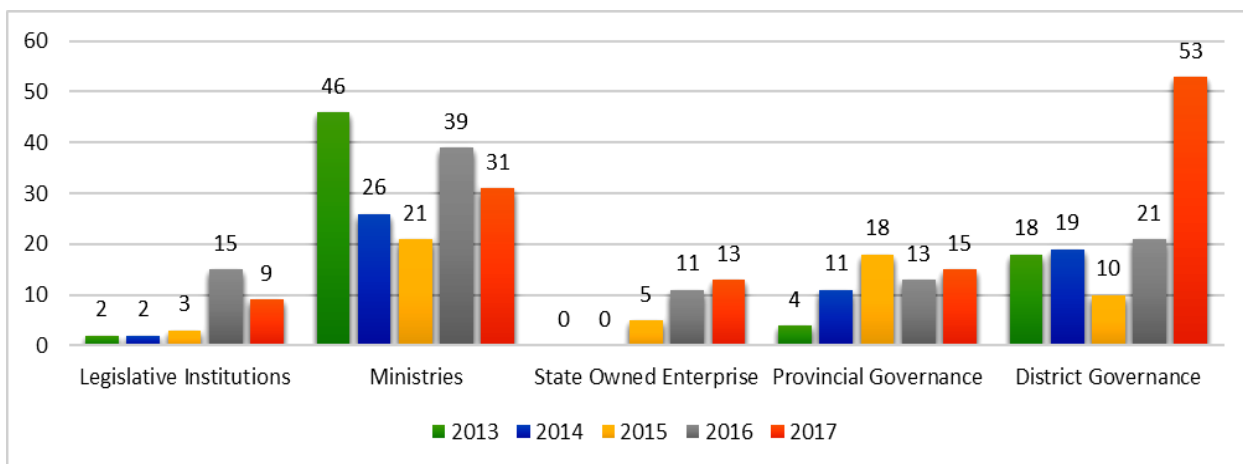


Figure 1. Corruption Cases by Institution
Source: KPK (2018)

Pasaribu (2017) used a causative research methodology to analyze the effect of BPK audit opinions on corruption in Indonesian district governments in 2006, 2008, 2010, and 2015. The study showed that both unqualified and qualified audit opinions have a significant effect on corruption. On the other hand, Heriningsih and Marita (2013) analyzed the influence of audit opinions and the regional government's financial performance on corruption within the Governments of districts on Java Island. They found that these factors do not affect the level of corruption in the Java region. This research aims to find empirical evidence of the effect of audit opinion and local government's financial performance on the corruption level in the cities and regencies within the Java region between the period of 2008-2010.

Rini and Sarah (2014) supported these findings, concluding that audit opinion did not affect local government corruption levels. The study examined the relationship between financial reporting quality proxy areas, namely the audit opinion of the financial statements and the information disclosure of district local governments (Laporan Keuangan Pemerintah Daerah, LKPD), and the level of corruption in Indonesia. In addition, Liu and Lin (2012) looked into government auditing and corruption control, evidence from China's provincial panel data. Their findings indicate that the number of irregularities detected in government auditing is positively related to the corruption level in that province. It means that the more severe the corruption is in a province, the local audit institutions will find more irregularities in government accounts. Moreover, post-audit rectification effort is negatively related to the corruption level in that province, indicating that greater rectification effort is associated with less corruption.

Aside from those studies, the relationship between government audits and corruption

has received little attention. Accordingly, this study sought to determine the effect of the audit opinion, implementation of audit recommendations, and findings of state losses by BPK concerning corruption within ministries and institutions in Indonesia. No previous studies have examined the effect of audit recommendations on corruption using the same variables, objects, and measurements. In addition, almost all previous studies have investigated local governments, whereas this study focus on ministries and institutions of the Republic of Indonesia, representing a novel research direction.

LITERATURE REVIEW

This study drew on agency theory and expectation gap theory. Agency theory considers that a principal-agent relationship arises when one or more principals employ agents to provide a service and then delegate decision-making authority to those agents, causing adverse selection and moral hazard. The term adverse selection means that managers and other insiders know more about the state and prospects of the company than outsiders (i.e., investors). In contrast, moral hazard refers to the fact that the activities carried out by a manager are not entirely known by shareholders or lenders (Ujiyantho & Pramuka, 2007). Agency theory incorporates essential assumptions about human nature, organization, and information. First, it assumes that humans will act opportunistically, prioritizing their interests over organizational interests. Second, it considers that agents will be motivated to increase their compensation and improve their future career prospects, whereas principals will be motivated to increase their utility and profitability.

Conflicts between agents and principals will occur because principals cannot continuously monitor agents' activities. Agents hold important information about their capacity,

work environment, and organization as a whole, leading to information asymmetry, such as an imbalance of information between principals and agents (Eisenhardt, 1989). In the context of government policy, agency theory explains the conflicts between ministries and agencies, acting as agents, and the community, acting as principals, regarding the use of the State Budget (Anggaran Pendapatan dan Belanja Negara, APBN). As shown in Figure 2, this represents a principal-agent relationship between the government and its citizens. Accordingly, this study investigated whether public-sector audits can overcome this agency problem.

The expectation gaps occur where there are differences in perceptions between two parties. In this case, the auditor’s perceptions differ from those of the users of the financial statements. The expectation gap is the difference between what the public and users of financial statements believe to be the responsibilities of accountants and auditors on the one hand and what accountants and auditors believe to be their responsibilities, on the other hand (Guy & Sullivan, 1988). There are two components of the expectation gap: the fairness gap (i.e., the gap between what is expected by users of audit services and what is done by the auditor) and the performance gap (i.e., differences between the public’s perceptions of auditors and the auditor’s performance results). The perfor-

mance gap comprises of short standard gap and short performance gap (Porter, 2012). The expectation gap is divided into three components: the reporting gap i.e., differences in perceptions between the auditors and the public regarding what the auditor should report, the performance gap i.e., whether the auditor acts by the applicable standards, and the liability gap i.e., the different perceptions of the auditor and the public regarding the auditor’s supervisory authority (Titard, Braun, & Meyer, 2004). Konrath (2002) defined the expectation gap as shown in Figure 3.

An audit of a public sector organization is an objective, systematic process intended to test the accuracy and completeness of the information presented in the organization’s financial statements to increase transparency and reduce budget leakage (Bastian, 2010; Schelker & Eichenberger, 2010; Blume & Voigt, 2011). Law Number 15 of 2014 states that public sector audits seek to ensure that state finances are managed in an orderly, efficient, effective, transparent, and fair manner also compliance with all laws and regulations. Government audit can act as a solid deterrent to corruption practices only if performed adequately and if auditors ensure that all audit recommendations are fully implemented (Olken, 2007).

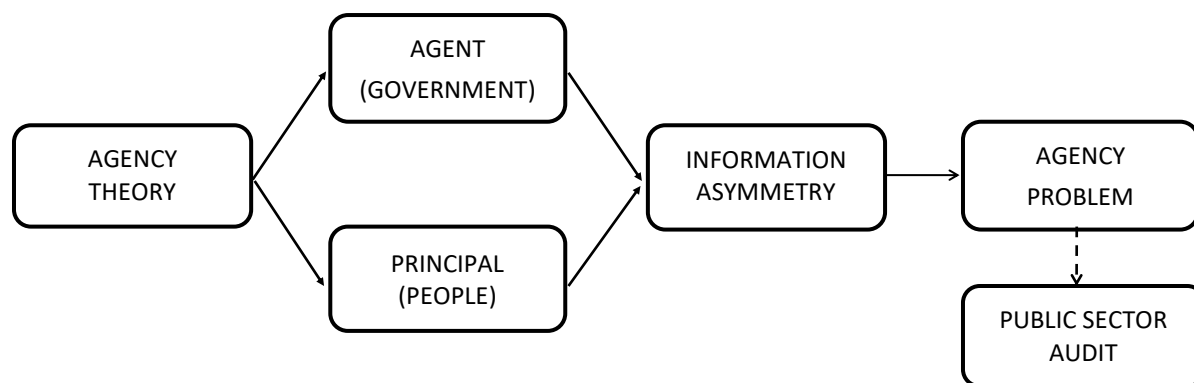


Figure 2. Information Asymmetry Schemes in Public Sector Audits

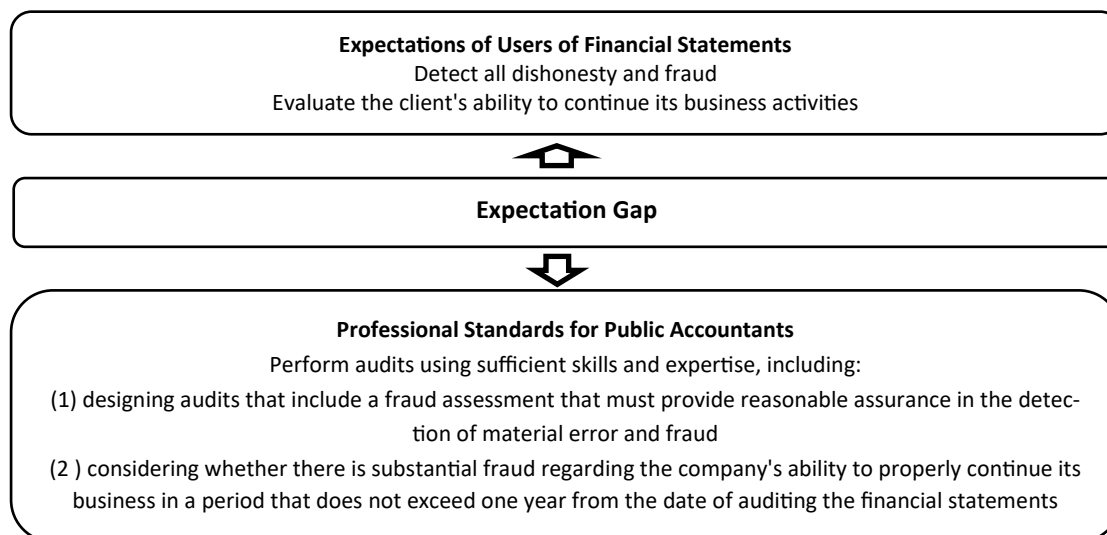


Figure 3. Expectation Gap Scheme in Public Sector Audit

Audit opinions assess the fairness of an entity's financial statements rather than assessing the truth of such statements. An audit opinion is a fair conclusion based on the audited information. An opinion is reasonable if it is free from bias and dishonesty and is based on the full disclosure of information. However, a reasonable opinion can only be issued when financial statements are correct and free from material misstatements (Chen, Cumming, Hou, & Lee, 2013). Law Number 15 of 2004 states that audit opinions in the public sector are based on the criteria of conformity with government accounting standards, adequate disclosure, compliance with laws and regulations, and the effectiveness of the internal control system. Audits of ministerial and institutional financial statements may result in unqualified, qualified, or adverse opinions or disclaimers (Tsipouridou & Spathis, 2015).

Recommendations in an audit outline the remedial actions taken by the audited entity's management (Kyei, 2016). They are based on the auditor's opinions concerning a particular situation and must reflect the auditor's knowledge and judgment (Sawyer, 2006). The recommendations given by BPK are divided into various groups based on the effect of the findings, which are weaknesses

in the internal control system, potential for state losses, and administrative findings. The audit recommendations do not always relate to violations of the law or fraud. Audit recommendations on administrative findings are carried out for administrative improvement in public entities and can be resolved by administrative sanctions. As for the findings related to the potential for state losses, the recommendations can be in the form of returning money to the state treasury. Furthermore, the entity must follow up on recommendations no later than 60 (sixty) days after the audit result report is received as outlined in BPK Regulation Number 2 of 2017 concerning Supervision of Follow-up to BPK Audit Result Report Recommendations.

The benefits of audits do not necessarily lie in the recommendations given but instead in how well the audited entity's recommendations are put into effect. Officials must respond to the recommendations in an audit report and provide an answer or explanation to BPK. The audited officials must carry out a follow-up to the BPK recommendations. BPK reviews the answers or explanations received from entity officials to determine whether follow-up has been carried out in accordance with BPK's recommendations. The review results are classified as a follow-

up in accordance with the recommendations, not in accordance with the recommendations, not yet followed up, or recommendations cannot be followed up (BPK RI, 2017c).

There are two main types of audit findings: internal control systems and findings on non-compliance with laws and regulations. These findings sometimes cause state or regional financial losses. According to Law Number 15 of 2006, state or regional financial losses are actual and particular shortages of money, securities, or goods as a result of intentionally or negligently unlawful acts. BPK assesses the state losses caused by treasurers, state-owned enterprise (Badan Usaha Milik Negara/Badan Usaha Milik Daerah, BUMN/BUMD) managers, and other institutions or bodies that manage state finances. Law of The Republic of Indonesia Number 20 of 2001 concerning Amendment of Law Number 31 of 1999 concerning Eradication of The Crime of Corruption describes that state losses are calculated based on the findings of the authorized agency or appointed public accountant. At the same time, government corruption eventuates when a person unlawfully enriches themselves or others (including corporations) in a way that can harm a country's finances or economy. Indonesian law defines 30 forms of corruption, including bribery, extortion, and conflict of interest in procurement. One form of corruption is proof that someone has caused a state financial loss (Law Number 20 of 2001).

Studies have found that existing levels of corruption are unfavorable to development (Gould & Amaro-Reyes, 1983; United Nations, 1990; Mauro, 1995). However, it is important to empirically determine the actual effect of corruption on economic growth, as well as its mechanism of influence. It is proven that corruption has harmed the ratio of investment to Gross Domestic Product (GDP) (Mauro, 1995; Barro, 1991); every 1% increase in the level of corruption reduces

the investment growth rate by about 0.72% (Mo, 2001). According to the Greed-Opportunity-Need-Exposure (GONE) theory, corruption is caused by four factors. Those are greed (i.e., the potential for greedy behavior that exists in everyone), opportunity (i.e., the state of the organization, agency, or community that enables someone to commit fraud), need (i.e., the resources needed by an individual), and exposure (i.e., the actions or mistakes of the perpetrator of corruption) (Bologna, 2006). The direct consequences of corruption include wasting resources, inefficient resource allocation, and reduced investment and economic growth (Shleifer & Vishny, 1993; Yang et al., 2001).

RESEARCH METHOD

This study adopted a quantitative approach and was conducted at BPK. This study employed a conceptual framework that outlined the relationship between the independent variable consisting of audit opinions (X₁), the implementation of the audit recommendations (X₂), and the finding of state losses (X₃). While corruption cases in Indonesian ministries and institutions were used as the dependent variable (Y), as shown in Figure 4.

Data on corruption cases were obtained from the website of KPK (www.kpk.go.id), whereas data on the independent variables were obtained from BPK's Summary of Semester Audit Results (Ikhtisar Hasil Pemeriksaan Semester, IHPS) from 2014 to 2017. The sample for this study was selected using the purposive sampling technique, which included 32 ministries and 40 institutions. The operational definitions and measurement indicators for each variable are as follows. Audit opinion (X₁) is the auditor's professional statement on the fairness of the financial statements in all material respects. Authors used the audit opinion indicator issued by the BPK at IHPS 2014-2017 with a score of 2

for institutions that received unqualified opinions and 1 for institutions that received non-unqualified opinions.

Completion of audit recommendations (X2) is an activity and/or decision made by the audited official and/or other competent parties to carry out recommendations of BPK's audit. The indicator used to measure this variable is the ratio of the completion rate of audit recommendations on each institution. While State loss findings (X3) are shortages of money, securities, and goods, the real and definite amount as a result of acts against the law, whether deliberately or negligently. The indicator to measure this variable, researchers used the findings of state losses at ministries and institutions during 2014 to 2017. Corruption Case (Y) as the dependent variable is defined as an act against the law, enriching oneself, benefiting oneself/other people/corporations, abusing the authority/opportunity/available facilities they have because of their rank or position in such a way that they are detrimental to the state. The indicator used in this variable is a list of corruption cases issued by the KPK from 2014-2017 with nominal measurements.

The hypothesis of this study are:

H1: an unqualified opinion has a partial negative effect on corruption cases in ministries and institutions in the Republic of Indonesia. An unqualified audit opinion is the auditor's professional judgment on the presented financial statements fairly and free from material misstatement. As a result, users of financial statements can use these financial statements for decision-making without worrying about misleading information. Therefore, the authors argue that unqualified opinion has a negative effect on corruption cases in Indonesian ministries and institutions.

H2: implementations of audit recommendations have a partial negative effect on corruption cases in ministries and institutions in the Republic of Indonesia. The recommendation is a suggestion from the auditors based on the audit results, which is aimed at the authorized person or institutions to take corrective action and/or improve the governance of state finances. Follow-up audit recommendations are carried out by the audited official and/or other competent parties to respond to audit recommendations. Consequently, the level of completion of the au-

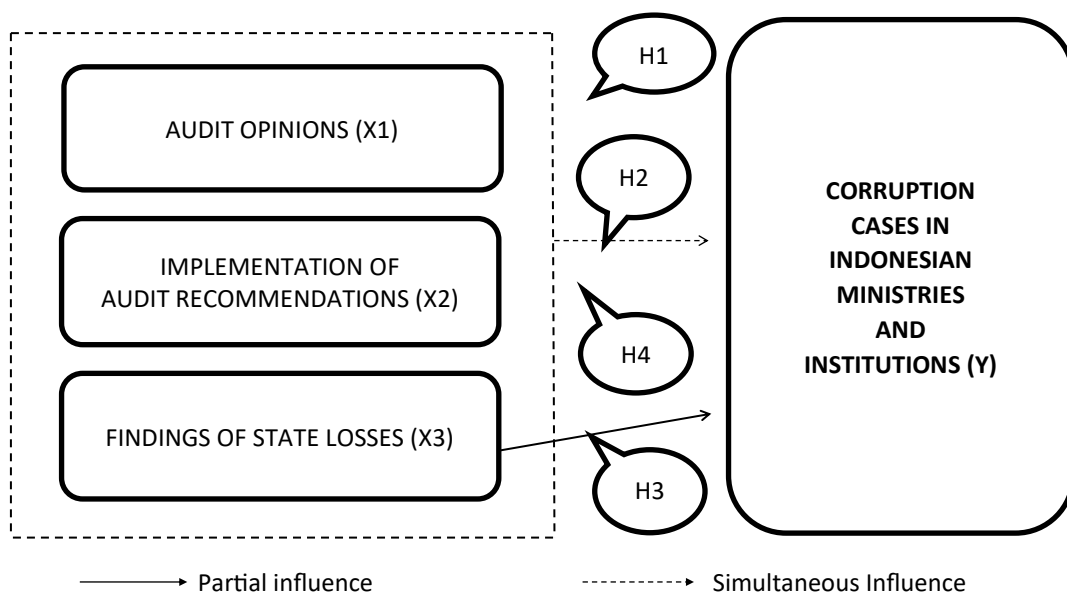


Figure 4. Conceptual Framework

dit results recommendations will reflect the improvement of an institution in managing state finances; hence institutions can be free from corruption.

H3: Findings of state losses have a partial positive effect on corruption cases in Ministries and Institutions in the Republic of Indonesia. BPK had the authority to assess and determine the number of state losses resulting from acts against the law and negligent acts committed by state financial managers. The authors argue that the findings of state losses will be directly proportional to corruption cases that occurred in Indonesian ministries and institutions. With the three previous hypotheses, the authors offer the fourth hypothesis, H4: audit opinion, completion of audit recommendations, and findings of state losses have a simultaneous effect on corruption cases in Ministries and Institutions in the Republic of Indonesia. The multiple linear regression method is used to test the hypothesis.

RESULT AND DISCUSSION

Table 1 summarizes the descriptive statistics of all the data obtained for this study, while the appendix presents comprehensive data for each variable. The data obtained in this study indicate that between 2014 to 2017, 76.74% of the Indonesian ministries and institutions received unqualified audit opinions, whereas 26.23% received qualified opinions. In terms of implementing audit recommendations, 39.24% of the Indonesian

ministries and institutions completed more than 75% of recommendations. In terms of state loss findings, the Ministry of Public Works and Public Housing recorded the highest state losses between 2014 and 2017 (Rp12.3 trillion). In contrast, the National Public Procurement Agency (Lembaga Kebijakan Pengadaan Barang/Jasa Pemerintah, LKPP) recorded the lowest state losses (Rp121 million).

The total number of research samples (n) was 288, and the sample consisted of 72 public entities (32 Ministries and 40 Institutions) over four years from 2014 to 2017. Because the variable uses an ordinal scale, Audit Opinion (X1) cannot be described nominally ("2" is an unqualified opinion and "1" is a qualified opinion). The lowest value for Implementation of Audit Recommendations (X2) was 0.00%, which represented the level of completion of audit recommendations in the Ministry of Religion in 2017. The average X2 value was 62.22%. Findings of State Losses (X3) had a minimum value of Rp2,368,000 representing the state losses of the Cabinet Secretariat in 2014. The highest value was Rp12,281 trillion concerning the state losses of the Ministry of Public Works and Public Housing in 2016. Corruption Cases (Y) had a minimum value of 0.00%, relating to 88.94% of the sample, whereas the highest value comprising 6 cases was related to the House of Representatives. The coefficient of determination (R2) measures a model's ability to explain variations in the dependent variable. Table 2 shows the results of the coefficient of determination test.

Table 1. Descriptive Statistics

Variables	N	Minimum	Maximum	Mean	Std. Error	Deviation-Standard
Audit opinions	288	1	2	1.7674	.02494	.42325
Implementation of audit recommendations (%)	288	.00	100.00	62.2246	1.60138	27.17626
State loss findings (IDR)	288	2.3M	12,281T	314,234B	78,844B	1,338
Corruption cases	288	.00	6.00	.3681	.05488	.93142
Valid N (list-wise)	288					

The R2 value on Table 2 was 0.144, or 14.4%, indicating that the independent variables represented only 14.4% of the influence on the dependent variable; other variables outside this research model influenced the remaining 85.6%. Husna, Rahayu, & Triyanto (2017) examined factors influencing corruption using audit opinion and audit findings as independent variables and discovered a lower R2 value of 2.5%. The T-test, or partial test, determines whether the independent variables partially influence the dependent variable. As shown in Table 2, the T-test value for X1 (audit opinion) is 0.312 ($p > 0.05$). The calculated t value was 1.022, less than t table = 1.679. Based on this, H1 was rejected, indicating that audit opinions do not significantly impact corruption cases in Indonesian ministries and institutions. These findings are also consistent with Husna et al. (2017), who discovered that audit opinion does not affect the level of corruption in local governments. A positive or unqualified audit opinion cannot guarantee that the audited entity is free of corruption (Pasaribu, 2017; Heriningsih & Marita, 2013; Putri, 2018). For example, corruption is still prevalent in the House of Representatives, the Ministry of Transportation, and the Constitutional Court, despite these bodies receiving unqualified audit opinions. This result is in line with the BPK's explanation that the main consideration in conveying four types of opinions is the fairness of presenting financial statement posts following the Government Accounting Standard. Fairness does not necessarily signify that a transaction is truthful (BPK RI, 2011).

Whether or not an entity is corrupt is not based on financial statement audit opinions. An auditor focuses its opinion on significant or material issues; the auditor does not examine all transactions but instead uses sampling techniques to determine which transactions to examine. Corruption cases do not always involve APBN/APBD, but somewhat illegitimate transactions such as bribery with company funds; such transactions are difficult to detect because they do not appear in financial statements (BPK RI, 2019). According to Indonesia Corruption Watch, the most effective mode of corruption in 2018 was an abuse of authority. Although there were only 20 cases involving abuse of authority, the value of losses (Rp3.6 trillion) was the highest of all forms of corruption (Irfan, 2019).

The T-test value for X2 (audit recommendation implementation) was 0.085 ($p > 0.05$). The t value was 1.750, which was higher than the t table. According to this, H2 was rejected because the implementation of audit recommendations has no significant impact on corruption cases. The average level of implementation of audit recommendations was 75.3%, indicating many recommendations that were not considered appropriate or had not been responded to by public entities. The level of implementation of audit recommendations was not very influential on corruption cases; it could only be said to be influential if using a significance level of 0.10. The results in Table 2 meet one of the criteria for finding that one variable influences another (i.e., the t value was greater than the t table). However, mi-

Table 2. Summary of Coefficients of Determination Test, T-test, and F-test Result.

Variable	Coefficients of determination	T-test		F-test	
	R2	T	Sig	F	Sig
Audit opinions	.144	1.022	.312	2.570	.066 ^b
Implementations of recommendations		1.750	.087		
State loss findings		2.066	.044		

nistries and institutions such as the Constitutional Court, Supreme Court, and the Ministry of Villages, Disadvantaged Regions, and Transmigration have all proven to have implemented more than 90% of audit recommendations. However, corruption cases are still prevalent in these ministries and institutions.

The T-test value for X₃ (the findings of state losses) was 0.044 ($p < 0.05$). The t value was 2.066, which was higher than the t table (1.679). Based on this, H₃ was accepted, the findings of state losses had a significant positive effect on corruption cases in Indonesian ministries and institutions. The results indicated that the state losses identified by BPK significantly influenced the number of corruption cases in ministries and institutions.

The F test is used to determine whether all independent variables jointly influence the dependent variable. Based on the results shown in Table 2, the F value was 2.570, less than the F table (2.790). Based on this, H₄ was rejected; audit opinions, implementation of audit recommendations, and state loss findings did not significantly affect corruption cases in Indonesian ministries and institutions. The results of this study indicated that, in combination, the three independent variables did not have a significant influence on corruption cases; they could only be said to be influential if using a significance level of 0.10. The significance value obtained (0.06) was close to the required level of 0.05. This may be because each independent variable also involves factors unrelated to corruption (e.g., administrative findings).

CONCLUSION

The study results showed that 14.4% of the corruption cases in ministries and institutions of the Republic of Indonesia were influ-

enced by audit opinion, implementation of audit recommendations, and findings of state losses. The remaining 85.6% were influenced by other factors like internal control, bureaucratic reform, etc. Audit opinion and implementation of audit recommendations partially do not significantly affect corruption cases in ministries and institutions in Indonesia. This result can be explained by the fact that many corruption cases occur outside and are not reflected in recording activities or transactions that affect financial statements, such as bribes or gratuities. Meanwhile, the audit recommendations given are not always related to corruption. There are three groups of findings that form the basis for providing audit recommendations: weaknesses in the internal control system, potential state losses, and administrative findings. Findings of internal control and administrative irregularities are not part of the corruption.

State loss findings partially have a significant effect on corruption cases in the ministries and institutions in the Republic of Indonesia. This is because the findings of state losses are in the form of monetary loss and similar things whose exact amount is caused by violations of statutory regulations or negligence of state financial managers. Therefore, any findings of state losses are a strong indication of the occurrence of corruption cases. Simultaneously, the audit opinion, implementation of audit recommendations, and findings of state losses do not significantly affect corruption cases in ministries and institutions in the Republic of Indonesia. This could be due to each independent variable has factors that are not included in corruption.

Based on the findings of this study, we recommend that the BPK conduct a more thorough investigation of cases involving state losses to eradicate corruption. It is also hoped that BPK will continue developing au-

dits and recommendations for audit implementation closely related to eradicating corruption. Furthermore, ministries and institutions that get unqualified opinions from BPK are advised not to be complacent because this study shows that audit opinion cannot be used as an indicator that an entity is free from corrupt practices. Finally, the KPK must be more aggressive in eradicating corruption, including by collaborating with the BPK. This study shows that BPK's findings on state losses are closely related to corruption cases.

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Appendix

Appendix 1. Comprehensive Research Data

No.	Ministries and Institutions	Variable				
		Audit Opinion (X1)		Completion of Recommendation (X2)	State Loses (X3)	Corruption Case (Y)
		Qualified	Other Opinion	(%)	(Rp)	
1	Ministry of Defense (Kementerian Pertahanan)	1X	3X	80,60	18.843.856.115.479	0
2	Ministry of Foreign Affairs (Kementerian Luar Negeri)	3X	1X	64,15	80.661.395.807	2
3	Ministry of Communication and Informatics (Kementerian Komunikasi dan Informatika)	2X	2X	50,61	6.652.722.603.809	0
4	National Code Agency (Lembaga Sandi Negara)	3X	1X	75,61	80.316.084.722	0
5	National Defense Institute (Lembaga Ketahanan Nasional)	3X	1X	91,61	5.261.180.283	0
6	The Coordinating Ministry for Political, Legal, and Security Affairs (Kemenko Polhukam)	4X	0X	100,00	11.632.287.364	0
7	Ministry of Internal Affairs (Kementerian Dalam Negeri)	4X	0X	44,54	348.538.054.995	2
8	Ministry of civil servant empowerment and bureaucratic reform (Kementerian PAN dan Reformasi Birokrasi)	4X	0X	86,04	2.105.201.889	0
9	Ministry of State Secretariat (Kementerian Sekretariat Negara)	4X	0X	61,35	110.719.257.587	0
10	National Civil Service Agency (Badan Kepegawaian Negara)	4X	0X	60,52	53.246.016.456	0
11	Ministry of Agrarian Affairs and Land Administration / National Land Agency (Kementerian Agraria dan Tata Ruang / Badan Pertanahan Nasional)	4X	0X	32,87	27.393.429.807	1
12	National Archives (Arsip Nasional)	3X	1X	97,76	992.290.983	0
13	General Election Commissions (Komisi Pemilihan Umum)	1X	3X	40,04	148.222.846.832	0
14	Ministry of Law and Human Rights (Kementerian Hukum dan Hak Asasi Manusia)	4X	0X	39,38	301.294.418.941	3
15	National Prosecutor's Office (Kejaksaan RI)	3X	1X	46,07	83.318.802.101	0
16	Indonesian National Police (Kepolisian Republik Indonesia)	4X	0X	40,22	74.255.263.212	3
17	National Commissions of Human Rights (Komisi Nasional Hak Asasi Manusia)	1X	3X	56,35	26.517.171.272	0
18	Constitutional Court (Mahkamah Konstitusi)	4X	0X	85,87	794.632.303	9

No.	Ministries and Institution	Variable				
		Audit Opinion (X1)		Completion of Recommendation	State Loses	Corruption Case
		Qualified	Other Opinion	X2 (%)	X3 (Rp)	Y
19	House of Representatives (Dewan Perwakilan Rakyat)	4X	0X	53,53	25.824.476.824	16
20	Regional Representative Council (Dewan Perwakilan Daerah)	4X	0X	77,89	6.181.592.457	3
21	Supreme Court (Mahkamah Agung)	4X	0X	82,90	23.695.777.935	11
22	Judicial Commission (Komisi Yudisial)	4X	0X	93,50	594.823.173	0
23	Corruption Eradication Commission (Komisi Pemberantasan Korupsi)	4X	0X	65,81	12.044.727.249	0
24	National Narcotics Agency (Badan Narkotika Nasional)	4X	0X	73,02	13.210.085.590	0
25	Ministry of Agriculture (Kementerian Pertanian)	3X	1X	44,71	991.593.816.439	0
26	Ministry of Environment and Forestry (Kementerian Lingkungan Hidup dan Kehutanan)	2X	2X	22,22	57.876.810.499	2
27	Ministry of Maritime Affairs and Fishery (Kementerian Kelautan dan Perikanan)	2X	2X	51,13	490.722.584.509	0
28	Ministry of Public Works and Public Housing (Kementerian Pekerjaan Umum dan Perumahan Rakyat)	3X	1X	32,23	14.431.782.231.488	8
29	Ministry of Transportation (Kementerian Perhubungan)	4X	0X	66,79	5.128.949.394.978	9
30	Ministry of Village, Development of Disadvantaged Regions and Transmigration (Kementerian Desa, Daerah Tertinggal dan Transmigrasi)	2X	2X	36,95	157.064.776.038	6
31	Agency for Meteorology, Climatology and Geophysics (Badan Meteorologi, Klimatologi dan Geofisika)	3X	1X	96,78	7.680.452.089	0
32	Ministry of Industry (Kementerian Perindustrian)	4X	0X	65,83	53.314.822.368	0
33	Ministry of Trade (Kementerian Perdagangan)	4X	0X	61,85	23.983.177.953	0
34	Ministry of Cooperatives & SMEs (Kementerian Koperasi & UKM)	4X	0X	40,80	962.739.191.385	0
35	Ministry of Energy and Mineral Resources (Kementerian Energi Sumber Daya Mineral)	2X	2X	46,56	7.581.647.378.390	7
36	Ministry of State Owned Enterprise (Kementerian Badan Usaha Milik Negara)	4X	0X	41,50	155.377.949.337	1
37	Ministry of Research and Technology and Higher Education (Kementerian Riset Teknologi dan	3X	1X	52,74	962.329.818.165	4

No.	Ministries and Institution	Variable				
		Audit Opinion (X1)		Comple- tion of Recomen- dation	State Loses	Corrup- tion Case
		Quali- fied	Other Opinion	X2(%)	X3(Rp)	Y
38	Agency for the Assessment and Application Technology (Badan Pengkajian dan Penerapan Teknologi)	3X	1X	62,15	39.966.822.560	0
39	Indonesian Institute of Science (Lembaga Ilmu Pengetahuan Indonesia)	4X	0X	67,13	5.337.302.208	0
40	National Nuclear Energy Agency (Badan Tenaga Nuklir Nasional)	4X	0X	86,89	4.287.715.265	0
41	Nuclear Energy Regulatory Agency (Badan Pengawas Tenaga Nuklir)	3X	1X	86,21	35.833.688.729	0
42	Geospatial Information Agency (Badan Informasi Geospasial)	1X	3X	55,18	373.733.149.856	0
43	Institute of Aviation and National Space (Lembaga Penerbangan dan Antariksa Nasional)	3X	1X	80,41	14.258.084.523	0
44	Ministry of Religion (Kementerian Agama)	2X	2X	36,75	941.154.005.693	4
45	Ministry of Social Affairs (Kementerian Sosial)	2X	2X	53,44	4.927.126.186.923	0
46	National Board of Disaster Management (Badan Nasional Penanggulangan Bencana)	4X	0X	44,42	152.280.985.980	0
47	Ministry of Empowerment Women and Child Protection (Kementerian Pemberdayaan Perempuan dan Perlindungan Anak)	2X	2X	85,56	8.500.564.613	0
48	Ministry of Health (Kementerian Kesehatan)	4X	0X	51,59	161.131.133.100	5
49	Ministry of Labour (Kementerian Ketenagakerjaan)	2X	2X	36,49	359.546.679.054	0
50	National Population and Family Planning Board (Badan Kependudukan dan Keluarga Berencana Nasional)	1X	3X	47,46	10.536.267.073	0
51	National Agency of Drug and Food Control (Badan Pengawas Obat dan Makanan (BPOM))	4X	0X	76,48	2.886.616.765	0
52	Ministry of Education and Culture (Kementerian Pendidikan dan Kebudayaan)	4X	0X	19,46	3.235.141.890.252	3
53	Ministry of Tourism (Kementerian Pariwisata)	3X	1X	31,78	140.978.667.558	0
54	Ministry of Youth and Sports (Kementerian Pemuda dan Olahraga)	0X	4X	39,92	809.881.463.545	5
55	National Library (Perpustakaan Nasional)	2X	2X	71,82	4.573.406.543	0
56	Ministry of Finance (Kementerian Keuangan)	4X	0X	65,40	9.940.551.427.208	2
57	Ministry of National Development Planning (Kementerian Perencanaan Pembangunan Nasional (Bappenas))	4X	0X	58,83	4.573.292.081	0

No.	Ministries and Institution	Variable				
		Audit Opinion (X1)		Comple- tion of Recomen- dation	State Loses	Corrup- tion Case
		Quali- fied	Other Opinion	X2(%)	X3(Rp)	Y
58	Financial Supervisory and Development Board (Badan Pengawasan Keuangan dan Pembangunan)	4X	0X	86,93	6.124.649.477	0
59	Statistics Indonesia (Badan Pusat Statistik)	3X	1X	54,52	139.388.233.543	0
60	National Agency for Placement and Protection of Indonesian Workers (Badan Nasional Penempatan dan Perlindungan Tenaga Kerja Indonesia (BNP2TKI))	4X	0X	73,94	28.708.111.936	0
61	Sidoarjo Mud Management Agency (Badan Penanggulangan Lumpur Sidoarjo (BPLS))	3X	1X	72,63	25.386.842.841	0
62	Television Public Broadcasting Agency, Television of Indonesia (Lembaga Penyiaran Publik Televisi Republik Indonesia (TVRI))	0X	4X	25,41	685.717.997.438	0
63	Radio Public Broadcasting Agency, Radio of Indonesia (Lembaga Penyiaran Publik Radio Republik Indonesia (RRI))	0X	4X	56,94	4.576.552.225	0
64	Batam Free Trade Zone and Free Port Concession Agency (Badan perusahaan Kawasan Perdagangan Bebas dan Pelabuhan Bebas Batam (BP Batam))	2X	2X	68,15	115.576.078.827	0
65	Suramadu Regional Development Agency (Badan Pengembangan Wilayah Suramadu)	3X	1X	90,43	13.499.678.301	0
66	National Search and Rescue Agency (Badan SAR Nasional (BASARNAS))	4X	0X	96,62	74.692.915.385	0
67	Business Competition Supervisory Commission (Komisi Pengawas Persaingan Usaha)	4X	0X	71,75	1.186.316.838	0
68	The General Election Supervisory Agency (Badan Pengawas Pemilihan Umum (BAWASLU))	3X	1X	69,42	16.025.884.183	0
69	National Agency for Management Border (Badan Nasional Pengelola Perbatasan (BNPP))	4X	0X	71,70	267.604.691.013	0
70	The National Public Procurement Agency (Lembaga Kebijakan Pengadaan Barang/Jasa Pemerintah (LKPP))	3X	1X	40,74	5.244.888.174	0
71	Secretariat of Ministry (Sekretariat Kabinet)	4X	0X	83,22	1.849.413.737	0
72	National Agency for Cuntered Terrorism (Badan Nasional Penanggulangan Terorisme (BNPT))	4X	0X	100,00	3.255.511.862	0
TOTAL	TOTAL	221	67	62,22	90.499.578.056.017	106

Notes: Data is summarized by combining data from 2014 to 2017. Opinion data shows the number of opinions received from 2014 to 2017. Recommendation completion data is presented with the average percentage of recommendation completion from 2014-2017. State loss data is presented with total state losses during 2014 to 2017.