

THE EFFECT OF AUDIT OPINIONS AND BPK AUDIT FINDINGS ON LOCAL GOVERNMENT PERFORMANCE REGIONAL FINANCIAL INDEPENDENCE AS A MODERATING VARIABLE

Roby Barera¹⁾, Anny Widiasmara²⁾, M. Agus Sudrajat³⁾

¹Universitas PGRI Madiun
email: robbybarera@gmail.com

²Universitas PGRI Madiun
email: anny.asmara@gmail.com

³Universitas PGRI Madiun
email: agussudrajat84@gmail.com

Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh Opini Audit dan Temuan Audit BPK terhadap Kinerja Pemerintah Daerah dengan Tingkat Kemandirian Keuangan Daerah sebagai variabel moderasi pada kabupaten/kota di Provinsi Jawa Timur periode 2021–2024. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder yang diperoleh dari Badan Pemeriksa Keuangan (BPK) dan Kementerian Dalam Negeri Republik Indonesia. Populasi penelitian terdiri atas 38 kabupaten/kota dengan 152 observasi, kemudian setelah identifikasi outlier diperoleh 146 observasi yang digunakan dalam analisis. Hasil penelitian menunjukkan bahwa Opini Audit dan Temuan Audit BPK tidak berpengaruh signifikan terhadap Kinerja Pemerintah Daerah. Tingkat Kemandirian Keuangan Daerah juga tidak mampu memoderasi pengaruh Opini Audit maupun Temuan Audit BPK terhadap Kinerja Pemerintah Daerah. Hasil penelitian menunjukkan bahwa hasil pemeriksaan audit dan tingkat kemandirian keuangan daerah belum cukup menjelaskan variasi Kinerja Pemerintah Daerah, sehingga terdapat faktor lain yang perlu dipertimbangkan dalam menilai kinerja pemerintah daerah.

Kata Kunci: Opini Audit, Temuan Audit BPK, Kinerja Pemerintah Daerah, Tingkat Kemandirian Keuangan Daerah.

Abstract

This study aims to analyze the effect of Audit Opinion and BPK Audit Findings on Local Government Performance, with the Regional Financial Independence Level as a moderating variable in regencies and municipalities in East Java Province during 2021–2024. This study uses a quantitative approach with secondary data obtained from the Audit Board of the Republic of Indonesia (BPK) and the Ministry of Home Affairs of the Republic of Indonesia. The population consists of 38 regencies and municipalities, resulting in 152 observations. After identifying and excluding 6 outlier observations, 146 observations were analyzed. The results show that Audit Opinion and BPK Audit Findings do not have a significant effect on Local Government Performance. The Regional Financial Independence Level also does not moderate the effect of

Audit Opinion or BPK Audit Findings on Local Government Performance. These findings indicate that audit results and regional financial independence are not sufficient to explain variations in Local Government Performance, suggesting the influence of other factors outside the research model.

Keywords: *Audit Opinion, BPK Audit Findings, Local Government Performance, Regional Financial Independence Ratio.*

A. INTRODUCTION

Regional autonomy grants local governments authority to manage public affairs and financial resources in accordance with applicable regulations. This responsibility is reflected in local government performance, particularly through effective, efficient, and accountable financial management (Ditasari et al., 2020). Financial accountability is assessed through the audit of local government financial statements by the Audit Board of the Republic of Indonesia (BPK), which provides audit opinions and audit findings as information on the quality of financial management (Pradnyani et al., 2020). In East Java, most regencies and cities have consistently received Wajar Tanpa Pengecualian (WTP) opinions, although audit findings continue to identify issues in expenditure management, program implementation, and regulatory compliance. This indicates that a WTP opinion does not necessarily reflect uniform local government performance. In addition, differences in regional financial independence may influence the ability of local governments to manage resources and achieve performance. The empirical phenomenon, together with inconsistent previous findings regarding the effects of audit opinion, audit findings, and regional financial independence on local government performance, indicates the need for further examination.

1. Agency Theory

Agency Theory explains the relationship between the government as the agent and the public as the principal in managing public resources. Differences in interests and information asymmetry may create agency problems, making oversight mechanisms necessary to ensure accountable resource management (Wibowo et al., 2023). In this study,

BPK audits serve as an oversight mechanism to reduce information asymmetry and assess the accountability of local governments.

2. Local Government Performance

Local Government Performance refers to the level of success achieved by local governments in carrying out governmental affairs within their authority, including public services, regional development, and community empowerment (Ditasari et al., 2020). Performance assessment is necessary to evaluate the achievement of programs and policies and to provide a basis for improving local government administration in subsequent periods.

3. Audit Opinion

Audit opinion is a professional statement issued by an auditor regarding the fairness of financial statement presentation based on audit results and applicable criteria (Suandani et al., 2021). In the public sector, audit opinion provides information regarding the quality of financial reporting and the accountability of local governments. A better audit opinion may indicate better financial management and, consequently, better local government performance.

H1: Audit Opinion has a positive and significant effect on Local Government Performance in regencies/cities in East Java.

4. BPK Audit Findings

BPK Audit Findings are the results of examinations that identify non-compliance or problems in the management and accountability of local government finances (Ditasari et al., 2020). These findings may involve weaknesses in internal control or non-compliance with regulations. Audit findings provide information for local governments to undertake corrective actions, which may contribute to improvements in financial management and Local Government Performance.

H2: BPK Audit Findings have a positive and significant effect on Local Government Performance in regencies/cities in East Java.

5. Regional Financial Independence Level

Regional Financial Independence Level reflects the ability of local governments to finance government administration, development, and public services through locally generated revenue (Anynda et al., 2020). A higher level of financial independence indicates stronger fiscal capacity and lower dependence on transfer funds. In this study, Regional Financial Independence Level is used as a moderating variable to examine whether financial independence strengthens or weakens the effects of Audit Opinion and BPK Audit Findings on Local Government Performance.

H3: Regional Financial Independence Level strengthens the effect of Audit Opinion on Local Government Performance in regencies/cities in East Java.

H4: Regional Financial Independence Level strengthens the effect of BPK Audit Findings on Local Government Performance in regencies/cities in East Java.

B. METHOD

This study uses a quantitative approach with regencies and cities in East Java as the population, covering the 2021–2024 observation period. A saturated sampling technique was employed, in which all members of the population were included as research samples. The population consisted of 38 local governments, resulting in 152 observations over four years. During data processing, 6 observations identified as outliers were excluded from the analysis. Therefore, the final sample consisted of 146 observations used in this study.

C. RESULTS AND DISCUSSIONS

Descriptive Statistical Test

Tabel 1. Results of Descriptive Statistical Tests

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Opini Audit	146	3	5	4.99	.166
Temuan Audit	146	5	37	15.45	5.799
Kinerja Pemerintah Daerah	146	1.88	4.08	2.9754	.43866

Rasio Kemandirian	146	8.62%	155.98%	28.6051%	23.76060%
Valid N (listwise)	146				

Source: Processed Data (2026)

Based on Table 1, 146 observations were analyzed. Audit Opinion ranges from 3 to 5, with a mean of 4.99 and a standard deviation of 0.166. BPK Audit Findings range from 5 to 37, with a mean of 15.45 and a standard deviation of 5.799. Local Government Performance ranges from 1.88 to 4.08, with a mean of 2.9754 and a standard deviation of 0.43866. Meanwhile, the Regional Financial Independence Ratio ranges from 8.62% to 155.98%, with a mean of 28.6051% and a standard deviation of 23.76060%.

Classical Assumption Tests

Normality Test

Tabel 2. Results of Normality Test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		146
Normal Parameters ^{a,b}	Mean	.0859498
	Std. Deviation	.42226348
Most Extreme Differences	Absolute	.072
	Positive	.031
	Negative	-.072
Test Statistic		.072
Asymp. Sig. (2-tailed)		.062 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Source: Processed Data (2026)

Based on Table 2, the One-Sample Kolmogorov-Smirnov test shows an Asymp. Sig. (2-tailed) value of 0.062, which is greater than 0.05. Therefore, the residuals are normally distributed, indicating that the normality assumption is satisfied.

Multicollinearity Test

Tabel 3. Results of Multicollinearity Test

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		

	Opini Audit	.943	1.060
	Temuan Audit	.943	1.060
a. Dependent Variable: Kinerja Pemerintah Daerah			

Source: Processed Data (2026)

Based on Table 3, Audit Opinion and Audit Findings each have a Tolerance value of 0.943 and a VIF value of 1.060. Since all Tolerance values are above 0.10 and all VIF values are below 10, the regression model does not indicate multicollinearity.

Heteroscedasticity Test

Tabel 4. Results of Heteroscedasticity Test

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.651	.666		-.977	.330
	Opini Audit	.193	.130	.127	1.480	.141
	Temuan Audit	.003	.004	.063	.730	.467
	Rasio Kemandirian	-.001	.001	-.063	-.753	.453
a. Dependent Variable: ABS RES						

Source: Processed Data (2026)

Based on Table 4, the Glejser test shows that the significance values for audit opinion, audit findings, and regional financial independence ratio are 0.141, 0.467, and 0.453, respectively. Since all significance values are greater than 0.05, the regression model does not exhibit heteroscedasticity.

Autocorrelation Test

Tabel 5. Results of Autocorrelation Test

Model Summary ^b	
Model	Durbin-Watson
1	1.931
a. Predictors: (Constant), LAG_Z, LAG_X2, LAG_X1	
b. Dependent Variable: LAG_Y	

Source: Processed Data (2026)

Based on Table 5, the Durbin–Watson value is 1.931. This value falls between the upper bound (dU) of 1.7716 and 4 – dU of 2.2284 ($1.7716 < 1.931 < 2.2284$). Therefore, the regression model after the Cochrane–Orcutt transformation does not indicate autocorrelation, indicating that the autocorrelation assumption has been fulfilled.

Multiple Linear Regression Analysis

Tabel 6. Results of Multiple Linear Regression Analysis

Coefficients ^a				
Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	1.342	1.142	
	Opini Audit	.357	.223	.135
	Temuan Audit	-.009	.006	-.125

a. Dependent Variable: Kinerja Pemerintah Daerah

Source: Processed Data (2026)

Based on Table 6, the multiple linear regression equation can be formulated as follows:

$$Y = 1.342 + 0.357X_1 - 0.009X_2$$

The constant of 1.342 indicates the estimated value of local government performance when audit opinion and BPK audit findings are assumed to be zero. The audit opinion coefficient of 0.357 indicates a positive relationship with local government performance, meaning that a one-unit increase in audit opinion is associated with an increase of 0.357 in local government performance, assuming other variables remain constant. Meanwhile, the BPK audit findings coefficient of -0.009 indicates a negative relationship, meaning that a one-unit increase in audit findings is associated with a decrease of 0.009 in local government performance, *ceteris paribus*.

Hypothesis Testing

t-Test

Tabel 7. Results of t-Test

Coefficients ^a			
Model		t	Sig.
1	(Constant)	1.176	.242
	Opini Audit	1.598	.112
	Temuan Audit	-1.485	.140

a. Dependent Variable: Kinerja Pemerintah Daerah

Source: Processed Data (2026)

Based on the t-test results in Table 7, the audit opinion has a significance value of 0.112 and a t-value of 1.598, while the BPK audit findings have a significance value of 0.140 and a t-value of -1.485. Since both significance values are greater than 0.05, audit opinion and BPK audit

findings do not have a significant effect on local government performance. **Therefore, H1 and H2 are rejected.**

F-Test

Tabel 8. Results of t-Test

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.166	2	.583	3.119	.047 ^b
	Residual	26.735	143	.187		
	Total	27.901	145			
a. Dependent Variable: Kinerja Pemerintah Daerah						
b. Predictors: (Constant), Temuan Audit, Opini Audit						

Source: Processed Data (2026)

Based on the F-test results in Table 8, the F-test results show an F-value of 3.119 with a significance value of 0.047. Since the significance value is below 0.05, audit opinion and BPK audit findings simultaneously have a significant effect on local government performance. Thus, the regression model is jointly significant.

Coefficient of Determination Test (R^2)

Tabel 10. Results of R^2 Test

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.204 ^a	.042	.028	.43239
a. Predictors: (Constant), Temuan Audit, Opini Audit				
b. Dependent Variable: Kinerja Pemerintah Daerah				

Source: Processed Data (2026)

Based on Table 10, the Adjusted R Square value is 0.028, indicating that audit opinion and BPK audit findings explain 2.8% of the variation in local government performance. The remaining 97.2% is explained by other factors outside the research model.

Moderated Regression Analysis (MRA) Test

Tabel 11. Results of MRA Test

Coefficients ^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.526	1.128		1.353	.178
	Opini Audit	.325	.220	.122	1.474	.143
	Temuan Audit	-.018	.011	-.240	-1.605	.111
	TA*Z	.000	.000	.251	.796	.427
	OA*Z	-4.501E-5	.001	-.012	-.043	.966
a. Dependent Variable: Kinerja Pemerintah Daerah						

Source: Processed Data (2026)

Based on Table 11, the interaction between audit opinion and the regional financial independence ratio (OA*Z) has a significance value of 0.966, while the interaction between BPK audit findings and the regional financial independence ratio. (TA*Z) has a significance value of 0.427. Since both values are greater than 0.05, the regional financial independence ratio does not moderate the effect of audit opinion or BPK audit findings on local government performance. Therefore, **H3 and H4 are rejected.**

D. CONCLUSIONS

The results indicate that audit opinion does not have a significant effect on local government performance. BPK audit findings also do not have a significant effect on local government performance. This indicates that the audit opinion does not directly reflect the level of local government performance. Likewise, the number of BPK audit findings alone does not determine the level of local government performance. Local government performance can be influenced by various factors beyond audit results. Therefore, audit results cannot be used as the sole basis for assessing local government performance. The regional financial independence ratio does not moderate the relationship between audit opinion and local government performance. It also does not moderate the relationship between BPK audit findings and local government performance. This indicates that differences in regional financial independence do not change the relationship between audit opinion and local government performance. The same condition applies to the relationship between BPK audit findings and local government performance. Thus, regional financial independence does not strengthen or weaken the relationship between audit results and

local government performance. These findings suggest that other financial and non-financial factors should be considered in explaining variations in local government performance.

E. SUGGESTIONS

Local governments should focus not only on achieving favorable audit opinions but also on improving governance, public services, and follow-up actions on BPK recommendations, while strengthening PAD to improve fiscal capacity. The central government should strengthen guidance and supervision through continuous evaluation of financial management and local government performance. Future researchers are encouraged to include other relevant variables, such as SPIP, local government size, financial dependency, and follow-up actions on BPK recommendations, as well as expand the research area and observation period to obtain more comprehensive findings.

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