

ABSTRACT

This study aims to determine the effect of audit finding, audit opinion and transparency on the corruption. In this study the dependent variable consisting of Corruption. The independent variable in this study is audit finding, audit opinion and transparency. This research was conducted with secondary data, namely multiple linear regression analysis. The data collection sourced from BPK related to IHPS and LHP LKPD. High Court related to data of criminal acts of corruption and local government website related to transparency data.

The results showed that audit findings, audit opinion and transparency have no effect on the level of corruption in both districts and cities in Central Java Provinces.

Keyword: Audit Findings, Audit Opinion, Transparency, Corruption.