

ABSTRACT

Corruption cases are fraudulent acts that are rife in Indonesia. This study intends to test and find out the effect of audit opinions and audit findings on the level of corruption in local governments in Indonesia, especially district and city local governments in Central Java province.

The research population is district in Central Java in 2015-2020 totaling 210. While the research sample is 200 data. The research data used is secondary data obtained from the Central Java BPK website, the annual audit report (LHP), and the Central Java High Court. This study uses multiple linear regression analysis to test the correlation between the independent variables and the dependent variable.

The test results simultaneously prove that audit opinions and audit findings have a significant influence on the level of corruption in local governments. While individually, this study proves that audit opinion has a negative effect on the level of corruption, audit findings have no effect on the level of corruption in the district or city government in Central Java Province.

Keyword : Corruption, Audit Opinion, Audit Finding, Local Government.