

ABSTRACT

This research aims to re-examine the effects generated by governmental audit results using three independent variables: audit opinion, audit findings, and audit rectification follow-up on the dependent variable of regional corruption levels in Central Java from 2017 to 2022. In this study, the sample consists of districts and cities in the Province of Central Java, selected using purposive sampling technique. A total of 184 samples of district and city governments were taken over six years from 2017 to 2022.

The analytical method employed in this research is multiple linear regression analysis using SPSS 26 software. Secondary data were obtained from Indonesian Audit Board (BPK) Representative Office in Central Java, The High Prosecutor's Office in Central Java, and The Central Bureau of Statistics (BPS) in Central Java.

Based on the result of this research, it is identified that only the audit rectification follow-up partially has a significant negative influence on the level of corruption, whereas audit opinion and audit findings do not have an influence on the level of regional corruption. Simultaneously, audit opinion, audit findings, and audit rectification follow-up significantly influence the level of corruption. It can be concluded that government audit results can be utilized as a consideration for assessing indications of corruption in district/city governments in the Province of Central Java.

Keywords: *Audit Opinion, Audit Findings, Audit Rectification Follow-up, and Corruption Level.*