

ABSTRACT

This study aims to examine the influence of SPI findings, non-compliance findings, and audit opinions on the level of corruption. In this study, the level of corruption serves as the dependent variable. The independent variables include SPI findings, measured by the number of SPI findings per 10.000, non-compliance findings, measured by the number of non-compliance findings per 10,000, and audit opinions, measured using a dummy variable. The dependent variable, the level of corruption, is measured by the number of corruption cases occurring in each region per 10,000.

This study utilizes secondary data obtained from the audit reports of the Audit Board of Indonesia (BPK) and direct requests to the Central Java High Prosecutor's Office. The study covers the period from 2019 to 2023, with a final sample size of 95 data points, selected using a purposive sampling method. The data analysis technique employed in this research is multiple linear regression.

The results indicate that SPI findings have a partial influence on the level of corruption, whereas non-compliance findings and audit opinions do not have a partial effect on the level of corruption. Additionally, SPI findings, non-compliance findings, and audit opinions simultaneously do not have a significant impact on the level of corruption.

Keywords: Level of Corruption, SPI Findings, Non-Compliance Findings, Audit Opinion