
The Influence of the Audit Opinion of the Financial Audit Agency on the Financial Performance of Local Governments (Case Study of District and City Governments in North Sumatra Province 2021-2023)

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Abstract

This study aims to examine the effect of audit opinions issued by the Supreme Audit Institution of Indonesia (BPK) on the financial performance of regency and municipal governments in North Sumatra Province. The research adopts a quantitative approach using secondary data obtained from BPK audit reports and the realization of Regional Revenue and Expenditure Budgets (APBD) for the period 2021–2023. The sample consists of 33 regency and city governments in North Sumatra Province, selected through purposive sampling, resulting in 99 observations. Data were analyzed using simple linear regression, preceded by classical assumption tests. The results indicate that BPK audit opinions do not have a significant effect on the financial performance of local governments. This study is expected to contribute to the development of public sector accounting literature and serve as an evaluative reference for local governments in improving the quality of regional financial management.

Keywords: *BPK Audit Opinion, Regional Financial Performance, Local Government*

INTRODUCTION

The implementation of regional autonomy in Indonesia represents a form of decentralization that grants local governments the authority, rights, and responsibilities to regulate and manage governmental affairs as well as the interests of local communities. As stipulated in Law Number 23 of 2014 on Regional Government, this policy aims to enhance the effectiveness of public administration, accelerate regional development, and promote public welfare through independent, transparent, and accountable regional financial management.

Regional financial management is a strategic aspect of local governance because it is directly related to the ability of local governments to finance development programs and activities. Effective financial management should adhere to the principles of transparency, accountability, efficiency, and effectiveness; conversely, poor financial management can lead to a decline in local government financial performance. This view is consistent with (Halim, 2001), who argues that sound regional financial management can improve performance and support the achievement of organizational objectives. This argument is further supported by (Bratakusumah and Solihin, 2024), who define regional financial management as all regional rights and obligations within the framework of the Regional Revenue and Expenditure Budget (APBD) that are managed effectively and efficiently to enhance local government performance. Accordingly, the more effective and efficient regional financial management is, the better the expected financial performance of local governments. These principles are mandated by Government Regulation Number 12 of 2019 on Regional Financial Management. To ensure their proper implementation, an adequate oversight mechanism is required through audits conducted by the Supreme Audit Institution (BPK).

As a state institution authorized to audit the management and accountability of public finances, the Supreme Audit Institution (BPK) plays an important role in assessing the fairness of local government financial statements. Audits conducted by BPK contribute significantly to promoting transparency and accountability in regional financial management and to preventing potential irregularities. Through audit findings and audit opinions, the public can gain an overview of the quality of local government financial management and strengthen public oversight. One of the main outcomes of these audits is the audit opinion, which reflects the level of compliance with government accounting standards, the adequacy of financial disclosures, and the effectiveness of internal control systems. Audit opinions are often used as indicators of successful regional financial management and attract public attention in evaluating local government performance. At the same time, audit opinions are also expected to encourage local governments to improve the quality of financial management and public accountability.

Local government financial performance reflects the ability of local governments to manage their financial resources optimally in order to achieve development goals and improve public welfare. Financial performance can be measured using various indicators, including the capacity to increase locally generated revenue, the effectiveness of budget management, and the efficiency of regional expenditures. The use of performance indicators is important for assessing the efficiency and effectiveness of government activities or programs and for supporting decision-making (Mardiasmo, 2009). In addition, local government financial performance reflects the level of accountability and transparency in managing public finances. Therefore, improving financial performance is a key factor in promoting good governance and strengthening public trust in local governments.

An audit opinion is an official statement issued by an independent auditor regarding the fairness of an entity's financial statements and serves as a benchmark for accountability and good governance. Normatively, a favorable audit opinion is expected not only to reflect sound local government financial performance and compliance with accounting standards and regulations, but also to indicate the effectiveness of internal control systems. However, empirical studies have reported mixed findings. Some research shows that audit opinions have a positive effect on local government financial performance, while other studies find no significant relationship. These differing results highlight a research gap that warrants further investigation, particularly across different regional contexts and time periods.

North Sumatra Province, as one of the provinces with a large number of regencies and municipalities and diverse regional financial characteristics, provides an interesting setting for this study. This condition makes BPK audit opinions important to examine as a mechanism of oversight and accountability in regional financial management. However, in recent years, several local governments in North Sumatra have received relatively favorable audit opinions, yet these have not always been followed by consistent improvements in local government financial performance. Therefore, it is important to assess whether audit opinions truly influence the financial performance of local governments in this region.

Based on the above discussion, this study aims to analyze the effect of audit opinions issued by the Supreme Audit Institution (BPK) on the financial performance of regency and municipal governments in North Sumatra Province during the 2021–2023 period. The findings of this study are expected to contribute academically to the development of public sector accounting literature and to serve as an evaluation reference for local governments in improving the quality of regional financial management.

RESEARCH METHODS

This study employs a quantitative research method. The object of the study includes regency and municipal governments in North Sumatra Province. The data used are secondary data obtained from the Representative Office of the Supreme Audit Institution (BPK) of North Sumatra Province through its official website <https://sumut.bpk.go.id> and from the Directorate General of Fiscal Balance through its official website <https://djpk.kemenkeu.go.id>.

According to W. Wiratna Sujarweni (2014), a population is the entire set of objects or subjects that possess specific characteristics and qualities determined by the researcher for analysis and conclusion drawing. Accordingly, the population of this study consists of all regency and municipal governments in North Sumatra Province during the period 2021–2023.

The sample of this study includes 33 regency and municipal governments in North Sumatra Province that have complete data required for the research over a three-year period (2021–2023). The research sample was selected based on the following criteria :

Table 1. Research Sample

No	Sample Determination Criteria	Number of Samples
1	Number of district/cities in north sumatra	33
2	Districts/cities that do not have the complete data required	0
3	Number of samples	33
Total sample for 3 years (2021-2023)		99

The sampling technique used in this study is non-probability sampling, specifically purposive sampling. According to Sugiyono (2010), purposive sampling is a sampling technique in which samples are selected based on certain predetermined considerations.

Table 2. Operational Definition of Variables and Variable Measurement

Operational Definition of Variables	Variable Measurement
<p><i>BPK Audit Opinion (X)</i></p> <p>An audit opinion is a professional statement regarding the level of fairness of information presented in financial statements as a conclusion of an audit examination (Law Number 15 of 2004, Article 1, Paragraph 11). Audit opinions are measured based on the audit opinions issued by BPK by assigning a score of 1 for an Unqualified Opinion (WTP), 2 for a Qualified Opinion (WDP), 3 for an</p>	Ordinal Scale

Adverse Opinion (TW), and 5 for a Disclaimer of Opinion (TMP).

Local Government Financial Performance (Y)

Local government financial performance refers to the ability of local governments to manage and optimize regional revenue sources, as reflected in the amount of Locally Generated Revenue (PAD) and Total Regional Revenue (TPD) received within a fiscal period. In this study, local government financial performance is measured using the accumulation of Locally Generated Revenue (PAD) and Total Regional Revenue (TPD) of North Sumatra Province during the 2021–2023 period. The use of these indicators aims to describe the ability of local governments to generate revenue independently as well as the financial support derived from the central government. The measurement of local government financial performance is formulated as follows:

Local Government Financial Performance = $\frac{\text{Locally Generated Revenue (PAD)}}{\text{Total Regional Revenue (TPD)}}$

Ratio Scale

RESULTS AND DISCUSSION

This study focuses on regency and municipal governments in North Sumatra Province during the 2021–2023 period. The sample consists of 33 regencies and municipalities in North Sumatra observed over three years (2021–2023), resulting in a total of 99 observations. The sampling technique used is purposive sampling, meaning that the research sample is selected based on specific considerations. The sampling criteria are based on the completeness of regency and municipal data required for the study.

The data used in this study include audit opinion data and realized Regional Revenue and Expenditure Budget (APBD) data to obtain Locally Generated Revenue (PAD) and Total Regional Revenue (TPD), which are accumulated to measure government financial performance (KP). Data analysis is conducted using simple linear regression to examine the relationship between audit opinions (OA) and local government financial performance (KP).

Descriptive Statistics

Tabel 3. Results of Descriptive Statistical Analysis

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
OA	99	1.00	2.00	1.2020	.40355
KP	99	.02	.42	.0944	.07369
Valid N (listwise)	99				

Source: Processed data, 2025

The audit opinion variable has a minimum value of 3 and a maximum value of 2. The maximum value is found in 10 regencies Langkat, Simalungun, Mandailing Natal, Central Tapanuli, Labuhan Batu, South Nias, North Padang Lawas, Batu Bara, Padang Lawas, and North Nias and in three cities, namely Binjai, Sibolga, and Tanjung Balai, during the 2021–2023 period. The average value of the audit opinion variable is 1.2020, with a standard deviation of 0.40355. Since the standard deviation is lower than the mean, this indicates that the variation in audit opinions among local governments in North Sumatra is relatively uniform.

The local government financial performance variable has a minimum value of 0.02, recorded by South Nias Regency in 2021 and 2022, and a maximum value of 0.42, recorded by Medan City in 2022 and 2023. The average value is 0.0944, with a standard deviation of 0.07369. Because the standard deviation is smaller than the mean, the data can be considered stable and representative, with no extreme deviations.

Hypothesis Testing Results

Classical Assumption Test

The classical assumption test is a series of tests conducted to verify that the regression model meets the basic assumptions required for valid analysis. The classical assumption tests consist of four types of tests: (1) normality test, (2) autocorrelation test, (3) multicollinearity test, and (4) heteroscedasticity test.

a. Normality Test

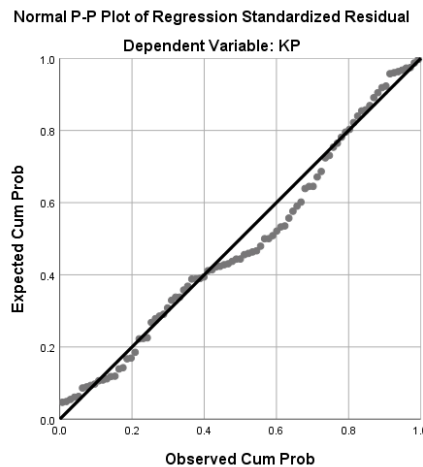
Table 4. Results of the Kolmogorov–Smirnov Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		89
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.03749258
Most Extreme Differences	Absolute	.094
	Positive	.094
	Negative	-.048
Test Statistic		.094
Asymp. Sig. (2-tailed)		.052 ^c

Source: Processed data, 2025

Based on Table 4, it can be observed that the Asymp. Sig. (2-tailed) value is 0.052. This value indicates a probability level greater than the significance threshold of 0.05 ($0.052 > 0.05$). Therefore, it can be concluded that the residuals in this regression model are normally distributed. This result was obtained after data cleaning using an outlier treatment technique, in which 10 observations identified as extreme values were removed from the sample, resulting in a final sample size of 89 observations.

Table 5. Probability Plot Test Results



Source: Processed data, 2025

Based on Table 5, it can be observed that after data cleaning using an outlier treatment technique by removing 10 observations from the total sample the residual points are distributed around the diagonal line and follow its direction. This pattern indicates that the residuals are normally distributed and do not show significant deviations. Therefore, it can be concluded that the normality assumption of the regression model has been satisfied and the model is appropriate for further linear regression analysis.

b. Multicollinearity Test

Table 6. Multicollinearity Test Results

Model		Unstandardized Coefficients		Standardized Coefficients		Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance VIF
1	(Constant)	.086	.013		6.651	.000	
	OA	-.006	.010	-.061	-.567	.572	1.000 1.000

Source: Processed data, 2025

Based on Table 6, the Tolerance value for the tested variable is greater than 0.10, with a value of 1.000. Therefore, based on the Tolerance criterion, it can be concluded that there is no indication of multicollinearity in the regression model used in this study. Likewise, the VIF value for the tested variable is less than 10.00, with a value of 1.000, indicating that the regression model is free from multicollinearity problems.

c. Heteroscedasticity Test

The heteroscedasticity test is used to determine whether the residuals in the regression model have unequal variances. This study applies the Glejser test by regressing the independent variables on the absolute residual values (Gujarati, 2004). If the significance value (Sig.) is greater than 0.05, the model is considered free from heteroscedasticity. The results of the Glejser test are presented as follows

Table 7. Heteroscedasticity Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.086	.013		6.651	.000
OA	-.006	.010	-.061	-.567	.572

Source: Processed data, 2025

Based on Table 7, it is found that the audit opinion variable (OA) has a t-significance value greater than 0.05. Therefore, it can be concluded that the regression model does not exhibit heteroscedasticity, indicating that the assumption of homoscedasticity has been fulfilled.

d. Autocorrelation Test

The autocorrelation test is used to determine whether autocorrelation exists in time-series data. This study applies the Durbin Watson test, where a good regression model is one that is free from autocorrelation. The results of the Durbin Watson test are presented as follows:

Table 8. Autocorrelation Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.061 ^a	.004	-.008	.03771	1.891

Source: Processed data, 2025

Based on Table 8, the Durbin–Watson value is 1.891. Using a 5% significance level with a sample size of $n = 89$ and one independent variable ($k = 1$), the Durbin–Watson critical values are $dL = 1.6324$ and $dU = 1.6778$. The obtained Durbin–Watson value of 1.891 is greater than dU (1.6778) and less than $4 - dU$ ($4 - 1.6778 = 2.3222$). Therefore, it can be concluded that there is no autocorrelation in the regression model.

Hypothesis Testing

a. Coefficient of Determination Test (R^2)

Table 9. Coefficient of Determination Test Result

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.061a	.004	-.008	.03771

Source: Processed data, 2025

Based on Table 9, it is known that the Adjusted R-squared value is 0.004. This indicates that the independent variable (audit opinion) explains 0.4% of the variation in the dependent variable (local government financial performance), while the remaining 99.6% is explained by other variables outside this study.

b. T-Statistic Test

Table 10. T-Statistic Test Result

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.086	.013		6.651	.000
	OA	-.006	.010	-.061	-.567	.572

Source: Processed data, 2025

Based on Table 10, it can be explained that the audit opinion variable has a t_{count} (t_{hitung}) value of -0.567 and a t_{table} (t_{tabel}) value of -1.663, so the absolute value of t_{count} is smaller than the t_{table} value. The significance value is $0.572 > 0.05$. This indicates that, partially, the audit opinion does not have a significant effect on the financial performance of regional governments in the regencies/cities of North Sumatra, and therefore H_1 is rejected.

Discussion

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The results indicate that the t-count (t_{hitung}) value is -0.567, and the t-table (t_{tabel}) value is -1.663 $|t_{count}| < |t_{table}|$, with a significance value of $0.572 > 0.05$. Therefore, H_1 is rejected, showing that the audit opinions of the Supreme Audit Agency (BPK) do not have a significant effect on the financial performance of regency/city governments in North Sumatra during 2021–2023.

This finding aligns with Pratama (2021), who reported that audit opinions do not significantly influence financial performance in East Java, as they reflect professional judgments on the fairness of financial statements rather than actual financial outcomes. Similarly, Rasyid (2022) noted that an unqualified opinion (WTP) only confirms compliance with accounting standards and does not guarantee effective or independent financial performance.

Based on agency theory, the public acts as the principal, while the regional government serves as the agent responsible for reporting financial management through audited financial statements. However, audit opinions mainly reflect compliance with accounting standards and the fairness of financial statement presentation, rather than the quality of regional financial performance. The weak influence of audit opinions on financial performance also indicates that the external supervision function has not been accompanied by adequate follow-up and consequences. Therefore, it is necessary to strengthen other accountability mechanisms, such as enhancing transparency and the effectiveness of oversight, so that regional financial management can better align with public interests. This shows that audit opinions are not yet effective in reducing information asymmetry and promoting improved financial performance, highlighting the need for more comprehensive accountability mechanisms.

CONCLUSION

Based on the results of the analysis and discussion, this study aimed to examine the influence of audit opinions issued by the Supreme Audit Agency (BPK) on the financial performance of regency/city governments in North Sumatra Province during the period 2021–2023. Based on statistical testing, it can be concluded that BPK audit opinions do not have a significant effect on the financial performance of regional governments.

The findings of this study indicate that obtaining a favorable audit opinion does not necessarily reflect an improvement in the financial performance of regional governments. This suggests that audit opinions primarily focus on the fairness of financial statement presentation and compliance with accounting standards and regulations, rather than on the effectiveness and efficiency of regional financial management. Therefore, audit opinions cannot be used as the sole indicator to assess the financial performance of regional governments.

These findings are consistent with several previous studies, which state that audit opinions do not directly affect the financial performance of regional governments. This is because financial performance is influenced by various other factors, such as the capacity for regional revenue management, budgetary policies, and the quality of planning and implementation of regional government programs.

Based on the results of the study and the conclusions drawn, the following recommendations can be made:

1. Regional governments are expected not only to focus on obtaining favorable audit opinions but also to pay greater attention to improving the overall quality of regional financial management.
2. The results of this study can serve as a consideration for the Supreme Audit Agency (BPK) to continue strengthening the role of audit recommendations so that they not only assess the fairness of financial statements but also encourage improvements in regional financial governance, which in turn can enhance the financial performance of regional governments.

Future research is recommended to include additional variables that may potentially influence the financial performance of regional governments. In addition, future studies can be extended over a longer time period or include other provinces so that the research findings can be generalized more broadly.

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