

The Impact of Follow-Up on Audit Recommendations on The Audit Opinion of Regional Financial Statements in Central Sulawesi (2019-2023)

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ARTICLE INFO

Article history:

Received: 14 Juli 2025

Revised: 17 Juli 2025

Accepted: 28 Juli 2025

Keywords:

Follow-up on Audit

Recommendations

Opinions

Regional Government Financial Statements

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ABSTRACT

The present study investigates how the implementation of audit recommendation follow ups impacts the audit opinions issued on the keuangan statements of regency and city governments in Central Sulawesi Province. Using a quantitative approach, the secondary data used came from the Central Sulawesi Provincial Representative Keuangan Audit Agency regarding the follow up of recommendations in the 2019-2023 period. The data analysis employed the Partial Least Squares Structural Equation Modeling (PLS-SEM) approach using WarpPLS version 8.0. The results revealed that the follow-up of audit recommendations exerts a positive and statistically significant influence on the audit opinion of regional government keuangan statements, with a path coefficient of $\beta = 0.65$ and a significance level of $P < 0.01$. The R^2 value of 0.43 suggests that the follow-up of audit recommendations accounts for 43% of the variance in audit opinions. These findings imply that effective follow-up actions can enhance the quality of keuangan statement opinions in regency and city governments across Central Sulawesi Province. However, since this variable only explains part of the variance, it indicates the presence of additional influencing factors. Therefore, the study recommends that future research adopt a qualitative approach to further examine the interplay between audit practices, compliance behavior, and the role of oversight mechanisms in mitigating corruption.

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INTRODUCTION

Regional budget management has become a major concern for decision-makers in government, both at the central and regional levels. Regional Governments are obliged to prepare Regional Government Financial Statements to encourage accountability, transparency, and good governance. The report serves as an important tool to inform the public about the use of government funds and activities. As public demands for accountability increase, governments must show responsibility in managing resources and implementing policies. By maintaining clear and accurate financial statements, local governments can foster trust, increase public confidence, and ensure that their actions are in line with the principles of integrity and good governance (Indrayani & Widiastuti, 2020).

In an effort to ensure that the accountability is carried out optimally, adequate supervision needs to be conducted. Every year, the Regional Government submits the Financial Statements to the Regional People's Representative Council (DPRD) as a form of accountability for the use of the budget and resources. To ensure the accuracy of the information, the report must undergo an external audit by the Financial Audit Board based on Regulation No. 1 of 2007 concerning State Financial Audit Standards. This audit aims to ensure the correctness of the information and promote continuous improvement in financial management (Ageng & Usman, 2023).

The audit results are stated in the form of an opinion that reflects the level of fairness of the financial statements, categorized into four types: Unqualified Opinion (WTP), Qualified Opinion (WDP), Adverse Opinion (TW), and Disclaimer of Opinion (TMP) (Din et al., 2017). The opinion depends not only on the financial statements' compliance with SAP but also on the audit findings and the extent of follow-up actions taken in response to BPK's recommendations (Rahmi & Ariani, 2021).

Auditors identify weaknesses in financial systems and provide targeted recommendations for

improvement. The follow-up of these recommendations is crucial for improving governance and accountability (Gusti et al., 2022). As emphasized by Pongoliu et al. (2017), "the low level of completion on the recommendations of the Financial Audit Board may indicate that the Regional Government has not been fully committed to following up on the findings submitted by the auditor."

The effectiveness of such follow-up significantly affects BPK's opinion in subsequent years. Unresolved findings increase the risk of recurring issues, potentially leading to stagnant or declining audit opinions (Rudiansyah, 2017). Ana Sopanah (2023) also noted that "the level of compliance of the Regional Government in following up on recommendations also affects the confidence of the auditor and is a consideration in giving opinions." Therefore, the effectiveness of implementing audit recommendations impacts not only financial administration but also the legitimacy and reputation of local governments.

However, several challenges hinder the effective implementation of audit follow-up. Rahmi & Ariani (2021) found in Aceh Province that both follow-up effectiveness and the number of findings significantly affect audit opinions. In Gorontalo Province, Pongoliu & David Saerang (2017) identified key issues such as lack of organizational commitment, weak internal controls, and disagreements over findings, all of which contributed to low follow-up performance and influenced the resulting opinions.

A similar phenomenon occurs in Central Sulawesi Province, which is the focus of this study. According to data from the Central Sulawesi BPK Representative (2023), by the first semester of 2022, the audit follow-up completion rate stood at only 67.30%, well below the national target of 80%. Although there has been an upward trend, the achievement remains uneven across districts. From the second semester of 2022 to the second semester of 2023, the total value of recommendations followed up through asset handovers or fund deposits reached IDR 528,287,112,792.28.

This situation highlights a gap between BPK's recommendations and the corrective actions taken by local governments. Meanwhile, the audit opinions of regency/municipality governments in Central Sulawesi between 2019–2023 show variations: some achieved consecutive WTP opinions, while others experienced declines or remained unchanged.

Therefore, this study aims to empirically examine the influence of the Follow-up of Audit Recommendations on Opinions on the Financial Statements of Regency/City Regional Governments in Central Sulawesi for the 2019–2023 period. The results of this research are expected to serve as a reference for local governments in strengthening their commitment to financial management improvement and contribute academically to the development of public sector accountability in Indonesia.

LITERATURE REVIEW

Attribution Theory is a theory that explains that a person's behavior is influenced by two main factors, namely internal factors and external factors. This theory was first put forward by Fritz Heider in 1958, who stated that "Attribution theory deals with how the social perceiver uses information to arrive at causal explanations. It examines what information is gathered and how it is combined to form a causal judgement." (Heider, 1958)

In the context of the opinion of the Financial Audit Board, attribution theory can be used to understand how the assessment of the management and implementation of state finances is carried out. The opinion of the Financial Audit Board can be seen as a statement that reflects the behavior of the Regional Government in managing regional finances. Based on attribution theory, the assessment of the opinion is carried out by considering two main factors: internal factors and external factors. Internal factors include aspects related to the internal performance and behavior of the organization, while external factors include external factors that affect the organization's decisions and performance in the management of state finances (Khabibah & Aryati, 2024).

Government Regulation of the Republic of Indonesia No. 24 of 2005 states that, "Financial statements are prepared to provide relevant information regarding the financial position and all transactions made by a reporting entity during a reporting period. In general, the use of financial statements is to compare the realization of revenue, expenditure, transfers, and financing with the budget that has been set, assess financial conditions, evaluate the effectiveness and efficiency of a reporting entity,

and help determine its compliance with laws and regulations."

Government Financial Statements are included in the category of public sector financial statements, which describe the financial position and transactions carried out by public sector entities, including Regional Governments. The main purpose of financial statements in the public sector is to provide relevant information for decision-making and demonstrate accountability for the management of resources carried out by public entities (Zulkarnain, 2020).

According to Article 1 Paragraph 11 Law Number 15 of 2004 on State Financial Management and Responsibility, "An opinion is a professional statement as an auditor's conclusion regarding the level of fairness of the information presented in the financial statements." This opinion was issued by the Indonesian Financial Audit Agency, as an independent audit body formed to oversee the management and responsibility of state finances. The criteria used by the Financial Audit Agency in providing opinions include: 1) Conformity with Government Accounting Standards (SAP), 2) Adequacy of disclosure, 3) Compliance with laws and regulations, 4) Effectiveness of the Internal Control System (SPI) (Rahmi & Ariani, 2021).

According to Financial Audit Agency Regulation No. 1 of 2017, "Recommendations are suggestions from the auditor based on the results of his or her examination addressed to the person and/or body authorized to carry out actions and/or improvements". Follow-up to the recommendation of the audit results is an activity or decision made by the inspected official or other party competent to implement the recommendation.

With the follow-up of this recommendation, it is hoped that it can improve the management and financial responsibility of the state/region/company to the entity concerned. By Law Number 15 of 2004, the inspected official has the obligation to follow up on the recommendations of the Financial Audit Agency by providing answers and explanations. After that, the Financial Audit Board reviews the answers to ensure whether the follow-up is in accordance with the recommendations given. The results of the review are classified into four statuses: (1) Follow-up has been in accordance with the recommendations; (2) Follow-up has not been in accordance with the recommendations; (3) Has not been followed up; and (4) Not actionable. This follow-up must be carried out no later than 60 days after the Audit Result Report is received by the relevant entity. To support the process, a monitoring report was prepared as a guide for the Government Internal Supervisory Apparatus (APIP) in carrying out follow-up on the audit results (Ridwan, 2017).

The audit guidelines of the Financial Audit Agency of the Republic of Indonesia state that the Regional Government Financial Statements that have been examined and received an opinion, must immediately follow up on every problem that is recommended from the audit results. The follow-up must be carried out by the Regional Government as the state's financial management agent, and must be in accordance with the recommendations given by the Financial Audit Agency. This is very important so that the mistakes that occurred in the previous period are not repeated and so that the country's financial management will be better in the future.

The quality of the opinion given by the Financial Audit Board on the Regional Government's Financial Statements is also influenced by the number of Follow-up Audit Recommendations carried out by the Regional Government. Deep Financial Audit Agency Regulation No. 1 of 2017, it is stated that effective and prompt follow-up can improve the quality of financial management and indirectly affect the opinions given by the Financial Audit Board. Research by Hamidayanti & Wardani (2019) shows that the Follow-up of the Audit Results Recommendations has an effect on the quality of the opinion of the Regional Government Financial Statements provided by the Financial Audit Agency. This is in line with Rules (2021) found that "partially, the variable of the Follow-up to the Audit Results of the Financial Audit Results has a significant positive influence on the achievement of Reasonable Opinion Without Exception in the Regional Government Financial Statements." These findings support that the completion of effective follow-up recommendations not only improves internal control mechanisms, but also improves the quality and public confidence in local government financial statements.

Previous research has also shown a close relationship between the number of findings, the completion rate of the Audit Result Recommendation Follow-up, and the opinion of the Financial Audit Board. Rifai & Djamhuri (2021) stated that the lower the number of audit findings and the higher the level The

of completion of the Follow-up of Audit Recommendations Results, the greater the possibility of obtaining a WTP opinion. On the other hand, repeated findings or recommendations that are not followed up optimally can reduce the quality of opinions provided by the Financial Audit Agency.

This shows that the Follow-up to Audit Recommendations not only serves as a corrective mechanism, but also as a determining factor for auditors' perception of the quality of Regional Government Financial Statements. Research by Kusumawati & Ratmono (2017) and Darmawati (2017) supports this argument, concluding that "Follow-up to the Audit Recommendations has an effect on the Opinion of the Financial Audit Board". Therefore, the complete and timely implementation of recommendations is a very important condition for the Regional Government to maintain or obtain a Reasonable Opinion Without Exception.

Research Hypothesis

The importance of Follow-up on Audit Recommendations is not only for administrative fulfillment, but also as an indicator of the commitment of the Regional Government in improving financial management governance. The low completion rate of the Audit Board's recommendations may indicate a lack of seriousness in following up on findings that have the potential to reduce the quality of financial management in the future. The studies cited earlier reinforce the assumption that the effectiveness of the Audit Outcome Recommendation Follow-up is directly correlated with the opinions given by the Financial Audit Board (Hardiyanti et al., 2024). Next Stuart et al. (2025). revealed that internal commitment in implementing the follow-up of the Audit Board's recommendations is significantly correlated with improved governance and reliability of audit opinions. They also found that the complete completion of audit findings and the implementation of an adequate internal control system contributed to improved the quality of financial statements, which ultimately allowed for the provision of more positive audit opinions.

However, the results of the research conducted by Joseph (2022) show different findings. In his research, it was stated that the follow-up of audit recommendations had a negative influence on audit opinions. The results of this study show that the effectiveness of follow-up to audit recommendations not only plays a role in improving financial management, but also plays a strategic role in building public trust through better audit opinions (Iqbal et al., 2025). In this case Lusiana et al. (2017) also affirms that recommendations that are not followed up well can lead to worse opinions Based on this description, the hypotheses proposed in this study are as follows:

H₁: Follow-up on Audit Recommendations has a positive and significant effect on the Opinion on the Regional Government Financial Statements.

RESEARCH METHODS

The population in this study is all Regional Governments at the Regency/City level in Central Sulawesi Province that received Audit Reports (LHP) on Regional Government Financial Reports from the Central Sulawesi Provincial Representative Audit Agency during the period 2019 to 2023 which includes 12 Regencies and 1 City, so that the total population is 13 Regional Governments. This study took all population data to be used as samples. Thus, the total number of research samples is 65 data (13 Regional Governments x 5 Years). The use of the entire population as a sample was carried out to ensure

that the research results can represent all Regional Governments that received opinions from the Supreme Audit Agency during that period, thereby increasing the accuracy of the analysis results.

The data source in this study comes from the LHP on the Regional Government Financial Statements published by the Central Sulawesi Provincial Representative Financial Audit Agency and the Semester Audit Results Overview (IHPS). The type of data used in this study is secondary data in the form of figures and information taken from official documents from the Central Sulawesi Representative Financial Audit Agency, namely the opinion of the Financial Audit Agency on the Regional Government Financial Statements and the recapitulation of the number of recommendations given by the Financial Audit Agency and the number of follow-ups that have been in accordance with the recommendations by each Regional Government.

This research was carried out in Central Sulawesi Province, which includes all Regencies/Cities that are audit entities by the Central Sulawesi Provincial Representative Financial Audit Agency. The research implementation time includes data from 2019 to 2023.

This study uses logistic regression analysis to examine the effect of the level of Follow-up of Audit Results on Opinion on Regional Government Financial Statements. Logistic regression was chosen because the dependent variable used was in the form of a dummy WTP opinion, while the independent variable was in the form of a percentage of recommendations that were followed up accordingly. The analysis was carried out with the help of statistical software, namely WarpPLS 8.0.

The dependent variable in this study is the opinion on the Financial Statements of the Regional Government at the Regency/City level in Central Sulawesi. In general, an opinion can be defined as a professional statement that contains the auditor's conclusion regarding the level of fairness of the information presented in the financial statements, in accordance with the provisions of Law Number 15 of 2004.

The opinion is given by the Financial Audit Agency after conducting an audit of the Regional Government Financial Statements. These opinions are measured using dummy variables: 1 for WTP opinions, which means that the financial statements have met applicable accounting and financial management standards and 0 for non-WTP opinions, which include WDP, TW and TMP opinions that indicate problems in the financial statements (Setiawan & Mediaty, 2017).

The independent variable in this study is Follow-up on Audit Recommendations, describes the extent to which the Regional Government responds and follows up on the recommendations given by the Financial Audit Agency based on the audit findings. This follow-up is one of the important indicators in assessing the effectiveness of supervision and commitment to improving Regional Financial management (Sayekti, 2020).

According to the Indonesian Audit Agency (2021), follow-up is declared "Appropriate" if the Regional Government has implemented the recommendations as appropriate, in accordance with the standards and provisions set by the Financial Audit Agency. In this study, the Follow-up of Audit Recommendations was measured using the indicator of the percentage of recommendations that have been followed up in accordance ("Appropriate" category) to the total recommendations given in the Audit Results Report. A high percentage indicates better accountability, and is assumed to have a positive relationship with an improvement in the quality of opinions on the Local Government Financial Statements (Culture, 2020). The formula for calculating the Follow-up of Audit Results is as follows:

$$\text{Follow-up of Audit Recommendations} = (\text{Number in Accordance with Recommendations} / \text{Total Recommendations}) \times 100\%$$

Table 1. Samples Criteria

No.	Sample Criteria	Total
1	Banggai Regency	5
2	Banggai Islands Regency	5
3	Banggai Laut Regency	5

No.	Sample Criteria	Total
4	Buol Regency	5
5	Donggala Regency	5
6	Morowali Regency	5
7	North Morowali Regency	5
8	Parigi Moutong Regency	5
9	Poso Regency	5
10	Sigi Regency	5
11	Tojo District First	5
12	Tolitoli Regency	5
13	Palu City	5
Number of Local Government samples in the 5 Year period / between 2019-2023		13 x 5 = 65

RESULTS

Data analysis

The follow-up of recommendations on the results of the audit of opinions on local government financial statements is a very important issue in the public financial management system. The implementation of follow-up recommendations from the audit results of the Financial Audit Agency that have not been fully followed up can cause negative perceptions among auditors. The existence of unresolved audit findings is considered an indication of weaknesses in regional financial governance. Although the follow-up of recommendations aims to make improvements, if the implementation is not optimal, it can actually have a negative impact on the audit opinion (Wijaya et al. 2022). Auditors tend to assume that there are potential risks that remain, related to previously identified internal control issues. Thus, the follow-up of recommendations that have not been maximized can contribute to an audit opinion that is unfavorable for local governments, The following test results:

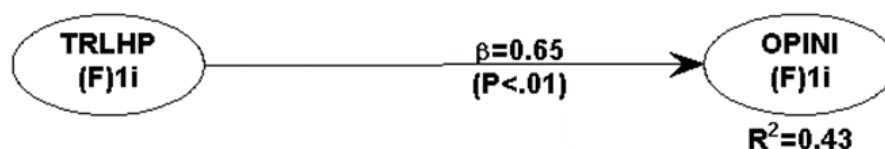


Figure 1. Simple Linear Regression Test Results

Source: WarpPLS 8.0 (Processed by researchers, 2025)

Based on the results of the above hypothesis testing, it can be concluded that the Audit Result Recommendation Follow-up variable has a positive and significant influence on the Opinion of the Financial Statements of Regency/City Regional Governments in Central Sulawesi Province with a path coefficient of $\beta = 0.65$ and a significance of $P < 0.01$. This shows that the Follow-up of Audit Recommendations has the potential to improve the quality of the Opinion of the Financial Statements of Regency/City Regional Governments in Central Sulawesi Province.

Table 2. Coefficient Determinant (R2)

Variable	R-Square
Opinion of Financial Statements of Regency/City Regional Governments in Central Sulawesi Province	0.429

Source: WarpPLS 8.0 (Processed by researchers, 2025)

The value of $R^2 = 0.429$ indicates that 42.9% variability in the Opinion of the Financial Statements of Regency/City Governments in Central Sulawesi Province can be explained by the Follow-up variable of the Audit Results Recommendations. This shows that 57.1% is explained by other factors that are not included in this research model.

The effect size in this study was measured using the value of f^2 . The value of f^2 is categorized into three tiers: small ($f^2 \geq 0.02$), medium ($f^2 \geq 0.15$), and large ($f^2 \geq 0.35$). The following are presented the results of the size effect test shown in the standard error output and the size effect for the path coefficient which is also displayed.

Table 3. Effect Size

Relationship of Variables	Effect Size (f^2)	Category
Follow-up on Recommendations for Audit Results → Opinions	0.429	Big

Source: WarpPLS 8.0 (Processed by researchers, 2025)

Judging from the table above, the effect of the Follow-up of the Audit Recommendations on the Opinion of the Financial Statements of the Regency/City Regional Government in Central Sulawesi Province is included in the Large category with an Effect Size value of 0.429.

Table 4. Predictive Validity

Variable	Q-Squared
Opinion of Financial Statements of Regency/City Regional Governments in Central Sulawesi Province	0.684

Source: WarpPLS 8.0 (Processed by researchers, 2025)

The Q-Squared value of 0.684 which is greater than zero indicates that the Audit Result Recommendation Follow-up variable as an independent variable in the model significantly contributes to explaining the variation in the Opinion of the Financial Statements of the Regency/City Regional Government in Central Sulawesi Province as a dependent variable.

Table 5. Model Fit Test Results

Model Fit and Quality Index	Index	P-Value	Criteria	Description
Average Path Coefficient (APC)	0.655	$P < 0.001$	$P < 0.10$	Fulfilled
Average R-Squared (ARS)	0.429	$P < 0.001$	$P < 0.10$	Fulfilled
Average Adjusted R-Squared (AARS)	0.420	$P < 0.001$	$P < 0.10$	Fulfilled
Average Block Alive (AVIF)	Not Available	Acceptable if ≤ 5 , ideally ≤ 3.3		Unfulfilled
Average Full Collinearity Alive (AFVIF)	1.751	Acceptable if ≤ 5 , ideally ≤ 3.3		Fulfilled
Tenenhaus Gof (GOF)	0.655	Small ≥ 0.1 , Medium ≥ 0.25 Large ≥ 0.36		Big

Source: WarpPLS 8.0 (Processed by researchers, 2025)

The results of the model fit test showed that the research model had a good level of conformity with empirical data, except for the Average Block Viif (AVIF) because the model used was still very simple. The values of the model match index obtained are within an acceptable range, indicating that the model is not experiencing problems such as multicollinearity.

DISCUSSION

Based on the results of hypothesis testing, the Follow-up of Audit Recommendations is proven to have a positive and significant influence on the Opinion of the Financial Statements of the Regency/City Regional Government in Central Sulawesi Province. The results of the analysis showed that the path coefficient $\beta = 0.65$ with a P value of < 0.01 , which indicates that follow-up to the recommendations of the audit results plays an important role in improving the quality of opinions. The better the follow-up to the recommendations suggested by the Financial Audit Board, the more likely it is for local governments to obtain a Fair Opinion Without Exception on their financial statements. These findings are in line with various previous studies that reveal that effective follow-up to audit recommendations can improve regional financial management, increase transparency, and improve internal control systems (Rahmi & Ariani, 2021).

The results of this study are very significant in the context of local governance in Central Sulawesi. The strong causal relationship between the Follow-up to the Audit Results Recommendation and the Opinion emphasizes that improving regional financial governance is not enough just by auditing and issuing recommendations by audit institutions such as the Financial Audit Agency. The commitment and effectiveness of the Regional Government in following up on these recommendations is the main determining factor to achieve a better opinion of the Regional Government Financial Statements, such as Reasonable Without Exception.

In addition, these findings underscore the importance of strong internal oversight and transparent accountability mechanisms in regional financial management. Effective Follow-up on Audit Recommendations not only corrects past weaknesses, but also builds stronger systems to prevent future deviations. This will directly contribute to increasing public confidence in the integrity of financial statements and the performance of local governments.

This research makes a valuable empirical contribution by confirming the crucial role of Follow-up to Audit Results Recommendations in the specific context of Local Government in Central Sulawesi Province. The validation of this relationship quantitatively reinforces the argument that the investment of resources and attention to the follow-up process of audit recommendations is not just administrative compliance, but rather a fundamental strategy for achieving optimal financial accountability. The data and analysis presented are expected to be the basis for policymakers to formulate more effective strategies in encouraging Regional Governments to increase their commitment to the Follow-up of Audit Recommendations, in order to achieve quality Regional Government Financial Statements opinions and good governance.

CONCLUSION

This study found that the Follow-up of Audit Recommendations is very important and has a positive effect on the opinion of the Regional Government Financial Statements in the Regency/City of Central Sulawesi Province. In other words, the better the Regional Government follows up on the audit recommendations, the higher the likelihood that they will get a good opinion of the Regional Government Financial Statements, such as Reasonable Without Exception. This means that it is not enough to just have a financial check; The commitment and concrete actions of the Regional Government after the audit are the main keys to making their financial statements more accountable and transparent. The results of this

study show that focusing on Follow-up on Audit Recommendations can be an effective way to improve the quality of regional financial management.

Regional Governments are advised to continue to increase their commitment and effectiveness in following up on the recommendations of the audit results. This can be done by strengthening coordination between work units, providing adequate resources, and establishing a rigorous monitoring system to ensure each recommendation is properly implemented.

For further research, it is recommended to use a qualitative perspective, such as interviews with auditors or regional officials, to provide more in-depth insights to delve deeper into the relationship between audit recommendations and opinions, as well as assess the effectiveness of surveillance and transparency systems in preventing corruption. This approach is expected to provide a comprehensive understanding to strengthen accountable financial governance, with a focus on stricter oversight and human resource capacity building. This is important to reduce the potential for corruption and improve integrity in regional financial management.

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