

ABSTACT

BPK audit results audit opinion and audit findings on local government financial report showing accountability a local government expected and supposed to reduce the occurrence of corruption. Regarding that, There are local governments get the result of audit better way but are still trapped of corruption. So that, needs to be done research on audit opinion and audit findings the local government to see entanglement audit opinion and audit findings with a corruption in local govenrments in Indonesia.

This research aims to understand audit opinion and audit findings and the level of corruption in local governments in Indonesia and analyze the influence of audit opinion and audit findings on the level corruption in local governments in Indonesia.

This research uses secondary data with multiple linear regression analysis. Sample in this research among others 60 regional government agencies in integrated public sector survey conducted corruption eradication commission (KPK) in the period 2013.

Based on the results of data processing, the average of audit opinion obtained the regional government is qualified opinion. The audit findings by obtained still in the middle classification. While, the level of corruption in the local government still low. The results of data processing influence evaluation, shows that audit opinion and audit findings not affect simultaneously and partial on the level of corruption.

Based on the results of research, then to reduce the corruption should be watching internal control system and compliance legislation.

Key word : Audit Opinion, Audit Findings, Level of Corruption