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SPIP Maturity, APIP Capabilities, Performance Accountability, and Organizational Integrity as Audit Opinion Predictors

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Keywords:
Audit Opinion, SPIP Maturity, Government Internal Oversight Capability Level, Performance Accountability, Organizational Integrity

Abstract

This study aims to examine the role of Government Internal Control System (SPIP) maturity, Government Internal Supervisory Apparatus (APIP) capability, performance accountability, and organizational integrity as predictors of audit opinions in Indonesian local governments. Based on agency theory, these governance mechanisms are expected to reduce information asymmetry and improve the quality of financial reporting, thereby increasing the likelihood of obtaining an unqualified audit opinion. This study employed a quantitative approach with a predictive research design. The sample consisted of 510 provincial, regency, and municipal governments in Indonesia during the 2022–2024 period selected using purposive sampling. Secondary data were collected from publications issued by the Audit Board of Indonesia (BPK), the Financial and Development Supervisory Agency (BPKP), the Ministry of Administrative and Bureaucratic Reform, and the Corruption Eradication Commission (KPK). Logistic regression analysis was applied to examine the predictive ability of the independent variables on audit opinions classified as Unqualified Opinion (WTP) and Non-WTP. The results indicate that the logistic regression model is fit for prediction purposes, as evidenced by the Hosmer–Lemeshow significance value of 0.122 and Nagelkerke R Square of 0.208. The findings reveal that SPIP maturity and organizational integrity are significant predictors of audit opinions, while APIP capability and performance accountability are not significant predictors. Higher levels of SPIP maturity and organizational integrity increase the likelihood of local governments obtaining an unqualified audit opinion. These findings imply that strengthening internal control systems and fostering organizational integrity are essential strategies for improving audit outcomes and public sector governance. Future studies are encouraged to incorporate additional governance and institutional factors to enhance the explanatory power of audit opinion prediction models.

INTRODUCTION

In the implementation of local government, the quality of financial governance and its accountability mechanisms are very decisive elements in building a transparent and accountable government system. One of the indicators used to assess the quality of regional financial management is the audit opinion provided by the Financial Audit Agency (BPK) on the Regional Government Financial Statements (LKPD). The audit opinion reflects the level of fairness in the presentation of financial information, compliance with Government Accounting Standards, adequacy of disclosure, and compliance with applicable laws and regulations. However, not all local governments have succeeded in obtaining a Reasonable Opinion Without Exception (WTP). Based on the BPK Semester Audit Results Overview, the proportion of local governments that obtained non-WTP opinions reached around 9.0% in 2022, increased to 9.7% in 2023, and again increased to 9.9% in 2024. In addition, BPK also revealed that there were 8,307 audit findings containing 13,270 problems related to weaknesses in the internal control system and non-

compliance with legal provisions. This condition shows that efforts to realize transparent and accountable regional financial governance still face various challenges, so factors that have the potential to affect audit opinions need to be further studied.

From the perspective of agency theory, the relationship between the public as a principal and the government as an agent has the potential to cause information asymmetry problems that can increase the risk of irregularities in public financial management. Jensen and Meckling (1976) explain that a supervisory mechanism is needed to reduce conflicts of interest and agency costs arising from differences in interests between principals and agents. In the context of the public sector, internal control systems, internal oversight functions, performance accountability, and organizational integrity can be seen as mechanisms that help mitigate such risks. Therefore, the maturity of the Government Internal Control System (SPIP), the capabilities of the Government Internal Supervision Apparatus (APIP), performance accountability, and organizational integrity are relevant factors to be examined in relation to the audit opinion.

Previous research has shown that the maturity of SPIP plays a role in improving the quality of financial management and supporting the acquisition of better audit opinions. Ageng and Usman (2023) and Karaeng et al. (2023) found that the maturity of SPIP has a positive effect on audit opinions. Theoretically, a mature internal control system can minimize the risk of fraud, improve the reliability of financial reporting, and support regulatory compliance. However, the results of the research of Nurdiono et al. (2016) show that the effectiveness of internal control has not been proven to have a significant effect on audit opinions. These different findings show that there are still inconsistencies in the research results that need to be studied further.

In addition to internal control, APIP's capabilities are also an important factor because APIP has a role in reviewing financial statements before being audited by BPK. Gramling et al. (2004) explain that the quality of internal auditors can affect external auditors' assessment of the risk of misrepresentation of financial statements. Prakorso and Aryati (2024) found that APIP's capabilities had a significant effect on audit opinions, while Wulandari and Bandi (2015) found no significant influence. These differences in results show that the relationship between APIP capabilities and audit opinions still requires further testing.

Another factor that is suspected to play a role in determining the audit opinion is performance accountability. Performance accountability reflects the ability of government agencies to account for the achievement of organizational goals through the implementation of the Government Agency Performance Accountability System (SAKIP). Sofyani et al. (2020) explained that performance accountability is related to information disclosure and public accountability. Research by Prakoso and Aryati (2024) shows that performance accountability has a positive effect on audit opinions. The findings indicate that agencies that have a better level of performance accountability tend to produce better quality financial reporting as well.

In addition, organizational integrity is also an important aspect in governance. Integrity reflects the consistency between the values, moral principles, and actions of an organization in carrying out its activities. Organizations that have high integrity tend to be more compliant with ethics and regulations so that they are able to reduce the risk of errors and irregularities in financial reporting. The results of Wibowo et al.'s research (2025) show that government organizations that have a high level of integrity tend to obtain WTP audit opinions. However, research on organizational integrity as a predictor of audit opinion is still relatively limited compared to other factors.

Based on this description, there is a research gap shown by the inconsistency of research results regarding the influence of SPIP maturity and APIP capabilities on audit opinions, as well as limited research that tests organizational integrity as a factor that can predict audit opinions. In addition, most previous studies have tested these factors more partially. Therefore, this study seeks to simultaneously examine the influence of SPIP maturity, APIP capabilities, performance accountability, and organizational integrity on audit opinions in local governments.

This study aims to obtain empirical evidence regarding the role of SPIP maturity, APIP capabilities, performance accountability, and organizational integrity as predictors of audit opinions. The novelty of this research lies in the integration of four aspects of governance, namely internal control, internal supervision, performance accountability, and organizational integrity in one research model to explain the audit opinion of local governments. Based on the theoretical foundation and results of previous research, this study develops four hypotheses, namely: H1 SPIP maturity is a predictor of audit opinion; H2 APIP capability is a predictor of audit opinion; H3 performance accountability is a predictor of audit opinion; and H4 organizational integrity is a predictor of audit opinion. Based on this hypothesis, a research framework was then prepared as the basis for empirical testing.

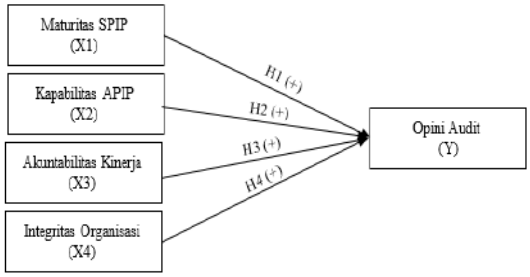

Figure 1. Research Framework

METHODOLOGY

This study uses a quantitative approach with a predictive research design that aims to test the maturity ability of the Government Internal Control System (SPIP), the capability of the Government Internal Supervision Apparatus (APIP), performance accountability, and organizational integrity in predicting audit opinions in local governments in Indonesia. Data analysis was carried out using logistic regression because dependent variables in the form of audit opinions were classified into two categories, namely Reasonable Without Exception (WTP) and Non-WTP.

The research population includes all local governments in Indonesia consisting of provincial governments, district governments, and city governments. The research sample was determined using purposive sampling techniques with local government criteria that have audit

opinion data, SPIP maturity value, APIP capability value, Government Agency Performance Accountability System (SAKIP) predicate, and Integrity Assessment Survey Index (SPI) for the 2022–2024 period. Based on these criteria, as many as 510 local governments were obtained who were eligible as research samples.

The data used in this study is secondary data obtained from publications of related institutions, namely the Financial Audit Agency (BPK), the Financial and Development Supervisory Agency (BPKP), the Ministry of State Apparatus Empowerment and Bureaucratic Reform (KemenPAN-RB), and the Corruption Eradication Commission (KPK). Data collection was carried out through the documentation method of official reports and publications that contained information about audit opinions, SPIP maturity, APIP capabilities, SAKIP predicate, and SPI Index. The research instrument is in the form of numerical data and categories which are then operationalized into each research variable as presented in Table 1.

Table 1. Variable Operations

Variable	Source	Size	Variable Operations	Scale
Audit Opinion	BPK (2004)	Reasonable Without Exception (WTP)	1	Nominal
		Reasonable with Exceptions (WDP)	0	
		Unnatural (TW)	0	
		Not Giving An Opinion (TMP)	0	
SPIP Maturity	BPKP (2021)	Level 1 (Stub)	1	Ordinal
		Level 2 (Developing)	2	
		Level 3 (Defined)	3	
		Level 4 (Governance and Measurable)	4	
		Level 5 (Optimal)	5	
APIP Capabilities	BPKP (2021)	Level 1 (Initial)	1	Ordinal
		Level 2 (Structured)	2	
		Level 3 (Delivered)	3	
		Level 4 (Institutionalized)	4	
		Level 5 (Optimized)	5	
Performance Accountability	KemenPAN-RB (2021)	AA Predicate (Very Satisfactory)	7	Ordinal
		A Predicate (Satisfactory)	6	

Variable	Source	Size	Variable Operations	Scale
		BB Predicate (Excellent)	5	
		Predicate B (Good)	4	
		CC predicate (Moderate)	3	
		C (Less)	2	
		Predicate D (Very Lack)	1	
Organizational Integrity	KPK (2018)	The value of the Integrity Assessment Survey Index from the results of the KPK assessment with a scale of 0-100	0-100	Ratio

The data analysis technique used in this study is logistic regression analysis. The analysis was chosen because the dependent variable in the form of audit opinion is a dichotomous variable classified into WTP and Non-WTP categories. Logistic regression was used to test the maturity ability of SPIP, APIP capability, performance accountability, and organizational integrity as predictors of audit opinion in local governments in Indonesia.

RESULTS AND DISCUSSION

RESULTS

The results of the model feasibility test using Hosmer and Lemeshow showed a significance value of 0.122 or greater than 0.050. These results show that there is no significant difference between the model's prediction results and observational data, so that the model is considered to have a good level of conformity and is able to represent empirical conditions. Thus, the logistic regression model used is feasible to estimate the probability of obtaining an audit opinion based on SPIP maturity, APIP capability, performance accountability, and organizational integrity. Furthermore, the results of the Nagelkerke R Square test showed a value of 0.208. These findings indicate that 20.8% of the variation in the likelihood of obtaining an audit opinion can be explained by the variables of SPIP maturity, APIP capability, performance accountability, and organizational integrity, while the rest is explained by other factors outside the research model. The results of the Overall Model Fit test showed a decrease in the value of -2 Log Likelihood from 870.505 to 725.509 after all independent variables were incorporated into the model. The decrease in the value shows that the model with predictors has better explanatory capabilities than the model without a predictor. With the improvement in the quality of the model, the logistical regression used is considered to meet the feasibility of explaining and predicting audit opinions based on the variables studied.

Table 2. Model Feasibility Test Results

Testing	Value
Hosmer and Lemeshow Sig.	0,122
Nagelkerke R Square	0,208
-2 Likelihood Log (Initial Model)	870,505
-2 Likelihood Log (Final Model)	725,509

Source: Data processing results (2025).

Based on the results of the model feasibility test in Table 1, the logistics regression model used was declared feasible to test the relationship between SPIP maturity, APIP capability, performance accountability, and organizational integrity to audit opinions. Furthermore, to observe the ability of each variable to predict audit opinions, the test results are presented in Table 3.

Table 3. Wald Test Results

Variable	B	S.E.	Wald	df	Sig.	Exp(B)
SPIP	0,973	0,204	22,786	1	<0.001	2,646
APIP	-0,044	0,198	0,050	1	0,823	0,957
SAKIP	0,151	0,144	1,092	1	0,296	1,163
SPI	0,119	0,020	34,925	1	<0.001	1,126
Constant	-8,601	1,224	49,407	1	<0.001	0,000

Source: Data processing results (2025).

Based on

Table 3, the SPIP maturity variable obtained a significance value below 0.001 so that it was proven to be a significant predictor of the audit opinion. An Exp(B) value of 2.646 indicates that an increase in the maturity level of SPIP increases the chances of local governments obtaining a Fair Opinion Without Exception (WTP) by 2.646 times assuming other variables are under constant conditions. On the other hand, APIP's capabilities obtained a significance value of 0.823 or greater than 0.050. These results show that APIP's capabilities are not proven to be a significant predictor of audit opinions. An Exp(B) value of 0.957 indicates that the improvement of APIP capabilities is not significantly related to the increased chances of obtaining a better audit opinion.

Furthermore, performance accountability proxied through the SAKIP score obtained a significance value of 0.296 or greater than 0.050. Thus, performance accountability has not been proven to be a significant predictor of audit opinions. Although the Exp(B) value of 1.163 indicates a positive relationship direction, the effect is not statistically significant. On the other hand, the integrity of the organization proxied through the SPI value obtained a significance value below 0.001 so that it was proven to be a significant predictor of the audit opinion. An Exp(B) value of 1.126 indicates that every one-point increase in organizational integrity will increase the chances of local governments obtaining a better audit opinion by 1.126 times assuming the other variables are fixed.

DISCUSSION

SPIP's Maturity as an Audit Opinion Predictor

The maturity of SPIP is a significant predictor of audit opinion. The proven maturity of SPIP as a significant predictor of audit opinion indicates that the increase in the maturity of the government's internal control system contributes to predicting the likelihood of an agency obtaining a WTP opinion from the auditor. The significance of SPIP's maturity as a predictor of audit opinion illustrates that mature internal control is related to the tendency of the fairness of financial statements submitted by local governments. The results of the analysis obtained strengthen the empirical evidence that has been presented by Prakoso and Aryati (2024) and Ageng and Usman (2023), that audit opinions are positively influenced by the maturity of SPIP.

APIP's Capabilities as an Audit Opinion Predictor

APIP capabilities are not a significant predictor of audit opinions. On that basis, the hypothesis description in this study does not receive empirical support. This illustrates that the high capability of APIP is not always followed by an increase in the opportunity for WTP opinions to be obtained by the government compared to local governments that have low APIP capabilities. In other words, APIP's capability level has not contributed to predicting an agency to obtain a WTP opinion. These findings confirm the consistency of the research results of Wulandari and Bandi (2015) and Fajri and Ritonga (2020) which show that APIP's capabilities have not been proven to make a significant contribution to audit opinions.

Performance Accountability as a Predictor of Audit Opinion

Performance accountability is not a significant predictor of audit opinion. This conclusion confirms that the high level of performance accountability is not statistically related in predicting the achievement of WTP opinions. In other words, the success of the organization in achieving the target is not in line with the quality of the presentation of reported financial information. This study is in line with the analysis that has been carried out by Heriningsih (2014) which found that government performance does not have significance to affect and impact the level of corruption or audit findings.

Organizational Integrity as a Predictor of Audit Opinion

Organizational integrity is a significant predictor of audit opinion. These empirical findings show that local governments with a high culture of integrity have the potential to achieve a WTP audit opinion. The findings of the study from Wibowo et al. (2025) confirm that the quality of financial statements is positively influenced by organizational integrity which leads to an audit opinion. These empirical findings also confirm research by Sara et al. (2023) which shows that officials who have a high level of morality tend to avoid misusing funds, despite the pressure and opportunity to commit fraud.

CONCLUSION

This study aims to obtain empirical evidence regarding the role of the maturity of the Government Internal Control System (SPIP), the capabilities of the Government Internal Supervision Apparatus (APIP), performance accountability, and organizational integrity as predictors of audit opinions in local governments in Indonesia. The results of the logistic regression analysis showed that the research model used had met the eligibility criteria. The findings of the study prove that SPIP maturity and organizational integrity are significant predictors of audit opinions, while APIP capabilities and performance accountability are not proven to be significant predictors. Thus, the purpose of the study to identify factors that are able to predict the audit opinion of local governments has been achieved.

Theoretically, the results of this study support the perspective of agency theory that emphasizes the importance of control and governance mechanisms in reducing information asymmetry and increasing public sector accountability. The maturity of SPIP and organizational integrity have been proven to play a role in supporting the quality of financial reporting which is ultimately related to the acquisition of better audit opinions. Practically, the results of this study provide implications for local governments to strengthen internal control systems and build a culture of organizational integrity as an effort to improve the quality of financial governance and opportunities to obtain Reasonable Opinions Without Exception (WTP).

This research has several limitations. First, the model's ability to explain the variation in audit opinion is still relatively limited, as shown by the Nagelkerke R Square value of 20.8%, so there are still other factors outside the model that have the potential to influence audit opinions. Second, this study only uses four predictor variables and observation periods during 2022–2024 so that it does not fully describe the dynamics of local government governance in the long term.

Based on these limitations, further research is recommended to add other relevant variables, such as human resource competence, follow-up of audit results, local government size, level of regional financial independence, and other governance factors that have the potential to affect audit opinions. Subsequent research may also use longer observation periods or different

analytical approaches to gain a more comprehensive understanding of the factors that determine audit opinions in local governments in Indonesia.

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