



# The Influence of Local Chief Commitment, the Role of Local Internal Auditors, the Role of the Auditor Board of the Republic of Indonesia toward Local Financial Statement Quality and Its Implications on Local Financial Performance Accountability

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The Indonesian government has reformed financial management regulation. This study analyzed the effect of the head region commitment, the role of both the local internal auditor and external auditor on local financial statement quality and implications on local financial performance accountability. The analysis used descriptive and explanatory methods. Analysis unit sample is 8 local West Java governments. The data was collected by using a survey technique. The respondents in this research were local internal and external auditors local auditor representative of West Java. Path analysis has been applied for hypotheses testing. Research findings are that the role of



local external auditor has the greatest influence on local financial statement quality, followed by the head region commitment and the lowest variable is the role of the local internal auditor. Accounting, auditing and local financial management knowledge needs to be improved to produce local financial statement quality. Integrity and timeliness would improve financial performance accountability.

**Key words:** *internal audit, external audit, financial performance accountability.*

## **Introduction**

The use of financial statements is carried out when submitting the APBD accountability to the legislature in accordance with applicable regulations and is conducted once a year. Financial statements are material examined by the Republic of Indonesia BPK with the subsequent results published in June of the following year. The presentation of financial statements that have not been real time (still annual/output at the end of the year) and historical figures, has resulted in financial statements not being fully utilized in the day-to-day decision making process/government management decisions. The financial statements (especially those that receive a fair without exception opinion (WTP)) have not been used as a requirement in policy making regarding the allocation of funding to regions. According to Sukriy and John (2006), leaders and members of the Regional People's Legislative Assembly (DPRD), can use the results of BPK's examination optimally in order to implement budget rights, control rights and legislative rights of the council. The results of the annual examination of a particular year can be used to further refine the preparation of the APBD material in the following years so that the mistakes and omissions that have been made in the previous budget are not repeated. This activity is the implementation of the DPRD budget rights. The BPK RI examination results can also be used as an implementation of the legislative rights of the council, in addition it also needs to be regulated so that the government's financial accountability report can be delivered on time to the DPRD. The BPK plays a very important role in efforts to accelerate the submission of the government's financial reports to the DPRD (Prochazka, 2017).

Accountability and transparency of state finances are important objectives of public sector reform, given that definitively good qualitative governance is determined by both of these. Financial accountability is the provision of information and disclosure of the activities and performance of state finances to all stakeholders, so that public rights are the right to know, the right to be informed (right to be kept informed ) and the right to be heard and can be fulfilled (Bahrullah, 2010). Research conducted by several researchers who have examined



topics regarding management and organizational commitment, financial reporting quality and financial accountability such as Yousef Shahwan (2008) states that information is useful when showing the economic reality of financial reports Research by Marhaban (2010) states that there is a positive relationship between internal control, internal audit and organizational commitment while Dadang Sadeli (2006) research states that the professionalism of the internal control apparatus has a significant correlation with the implementation of government audits. A government audit mechanism is a mechanism that can move the meaning of financial accountability. In comparison to previous studies the authors are interested in conducting the same research but in different locations (Hussain et al., 2019).

Based on these situations, conditions and phenomena, the central theme of this research can be formulated as follows: "It is assumed that Financial Accountability will increase if the Regional Government Financial Report is Quality. Therefore, the authors are interested in conducting research with the title "The Influence of Regional Head Commitments, the Role of the APIP, and the Role of the Republic of Indonesia BPK on the Quality of Local Government Financial Reporting and Its Implications for the Accountability of Regional Financial Performance".

## **Theoretical Framework**

### ***Commitment of Regional Heads with APIP Roles***

Financial supervision is carried out by internal auditors. Internal audit activities test and assess the effectiveness and adequacy of internal control systems within the organization. Without the internal audit function, the leader does not have a free internal information source regarding organizational performance. (Cris, 2009; Purnama, 2014; Chielotam, 2015; Meiryani, 2016; Mowlaei, 2017; Albasu and Nyameh, 2017; Maroofi, Ardalan, and Tabarzadi, 2017; Kucukkocaoglu and Bozkurt, 2018; Maldonado-Guzman, Marin-Aguilar and Garcia-Vidales, 2018). To improve the quality of financial reports and audit results (the work of external and internal auditor functions) for the benefit of management and principals in carrying out the work full assistance must be received from the management of the company, the board of commissioners and the audit committee. (Wriston, 1996; Santhi and Gurunathan, 2014; Anyanwu, et.al 2016; Jones and Mwakipsile, 2017; Mosbah, Serief, and Wahab, 2017; Malarvizhi, Nahar and Manzoor, 2018, Le, et.al. 2018). Internal auditing is part of corporate governance structure responsible for top management (Mohammad, 2011; Angus & Kida, 2011). One of the commitments of the regional head in TLHP settlement is to be more active in playing with APIP in supervision (SE MenPAN No 07/2007). Without management commitment, effective supervision will not be fulfilled in detecting and preventing financial reporting errors. (Senethan, 2005; Moses, 2017)



Commitment and leadership awareness about the importance of supervision is reflected in the effectiveness of internal auditor functions, and effective supervision requires full support from the leadership of the organization (Zi, 2002; Anigbogu and Nduka, 2014; Chang & Liang, 2015; Meiryani et al, 2017). The process of implementing follow-up involves not only internal auditors, but also executive management (Ratliff, 1996). A regional head does not necessarily have confidence in all financial transactions that have been recorded and correctly presented in accordance with SAP without the assistance of the device in this case APIP. (Mardi, 2011; Meiryani & Lusianah, 2018). Based on Law No. 15/2004 article 20 paragraphs 1-3 concerning the examination of management and financial responsibility of the State it is stated that the regional head is obliged to follow up on recommendations in the audit report and provide answers or explanations to the BPK regarding follow-up on recommendations in the report on audit results.

Based on Circular (SE) of the Minister of State Apparatus Empowerment (Men PAN) No. 07/2007 concerning Handling of BPK RI Examination Results, it was stated that the commitment of regional heads was needed in order to utilize the BPK audit results. Commitment and leadership awareness about the importance of supervision is reflected in the effectiveness of auditor functions and effective supervision requiring full support from the leadership of the organization (Zi, 2002). There is research on coordination and control of government agents where tests were conducted to empirically examine the relationship between external conditions implied by institutional theory and internal structures implied by contingency work units. (Gupta, 1994).

### ***The role of APIP with Audit Board of the Republic of Indonesia***

UU no. 1/2004 states that government internal auditors, or better known as government functional supervision officers, are monitored by BPKP, Provincial/District/City Inspectorates. PP No. 8/2006 states that financial reports are reviewed by APIP before being submitted to the BPK for auditing. Review of the department's financial reports was carried out by the Inspectorate General and the LKPD review was carried out by the Inspectorate. State / business financial supervision is carried out by internal auditors. Internal audit activities test and assess the effectiveness and adequacy of internal control systems within the organization. Without the internal audit function, the leadership of the Ministry of State / Institution / Province / Regency / Mayor, the board of directors and/or unit leaders do not have free internal resources regarding organizational performance. (Cris, 2009; Mokuolu, 2018).



### ***Commitment of Regional Heads with Quality of LKPD***

The management responsibility of the entity examined by the BPK, includes: Orderly State Financial Management, 3E; compile and submit management reports and state financial responsibilities in a timely manner, follow up on BPK recommendations, and create and maintain a process to monitor follow-up status on recommendations. (SPKN, 2007). If the performance of the leadership of the organization is good, then all components will be integrated (built in) and mutual (permeated) in the management process. COSO acknowledges the "tone on the top", therefore the leadership of the organization is still emphasized to take a very important role in leading the organization to achieve its goals. (COSO, 2009). All important factors to support management in making the right decisions are made by utilizing available and well-presented accounting information (Machfudz, 2000).

Management's attitude towards the application of an accounting standard relates to the importance of disclosure of accounting information that describes financial performance in the form of financial reporting. Financial reports provide information in the form of numbers, explanations and calculations that are largely relatively technical. A regional head does not necessarily believe for himself that all financial transactions have been recorded and presented correctly in accordance with Government Accounting Standards without being assisted by the device, in this case, APIP. (Mardi, 2011). The functioning of an internal audit is a component of good governance and is an important role in monitoring the financial reporting system of the internal control system. (Zakaria, 2006).

### ***The Role of APIP on LPKD Quality***

With regard to the roles and functions that must be carried out by internal auditors in order to realize the Quality of Financial Statements in the public sector it is imperative that effective internal audit functions include a systematic review, assessment and reporting on the reliability and effectiveness of the implementation of management systems, finance, operational controls and budgeting. (IFAC, 2010)

- One of the responsibilities of the management of the entity examined by the BPK is to compile and carry out effective internal controls. (SPKN, 2007). In order to provide confidence to the regional head in making decisions, APIP is necessary as a review tool LPKD. (Mardi, 2011)
- Review of financial statements to guarantee and improve the quality of the financial statements of the entity concerned. Review of financial statements is carried out to ensure the reliability of information. (Nasution, 2009; Ametorwo, 2016).



- From the aspect of the system, the regional APIP is less independent in carrying out its duties, they are responsible for implementing regional finances as a whole, where he is accountable to regional heads, if there is fraud committed by the regional head through SKPD, APIP does not have much influence. (Amrullah, 2009).

### ***The Role of the Republic of Indonesia BPK towards LKPD***

External auditors, also referred to as independent auditors, are those who practice as public accountants - both individuals and members of a Public Accountant Office (KAP)- who provide professional auditing services to clients, whether individuals or organizations, who seek profit, or non-profit or government organizations. (Suradi, 2006)

- According to Article 9 of Law No. 15/2006, the authority of the Republic of Indonesia BPK is as follows: determine the object of inspection, plan and carry out checks and prepare and present audit reports, carry out checks relating to the management of state finances and give consideration to government accounting standards

- Law No. 17/2003 article 31 confirms that before being submitted to the DPRD, the regional financial reports are examined by the Republic of Indonesia BPK

- Law No. 1/2004 article 56 paragraph 3 concerning State Treasury states that the financial statements are submitted by the governor / regent / mayor to the BPK no later than 3 (three) months after the year the budget ends.

### **Effect of Regional Head Commitment, APIP and BPK RI's Role on LPKD Quality**

The financial report presents information in the form of numbers, explanations and calculations that are relatively largely technical. A regional head (governor / regent / mayor) may not necessarily be able to believe for themselves that all financial transactions have been recorded and presented correctly in accordance with Government Accounting Standards (PP No 24/2005) without being assisted by the device in this case APIP. In order to provide confidence to the regional head in making decisions, APIP is required to review LPKD (Mardi, 2011).

- In line with Rezaee's (2003) study. In his article it was stated that the company must develop a model of "The Six Legged Stool" that supports the accountability and reliability of financial statements. Each participant in the process is one leg of the stool, supporting one of the objectives of producing high-quality reports. The six legged stool model is based on the active participation of all parties and encourages continuous improvement, consisting of: 1) Board of Directors, 2) Top Management Team, 3) Audit Committee, 4) Internal Audit, 5) External Audit, 6) Governing Bodies.



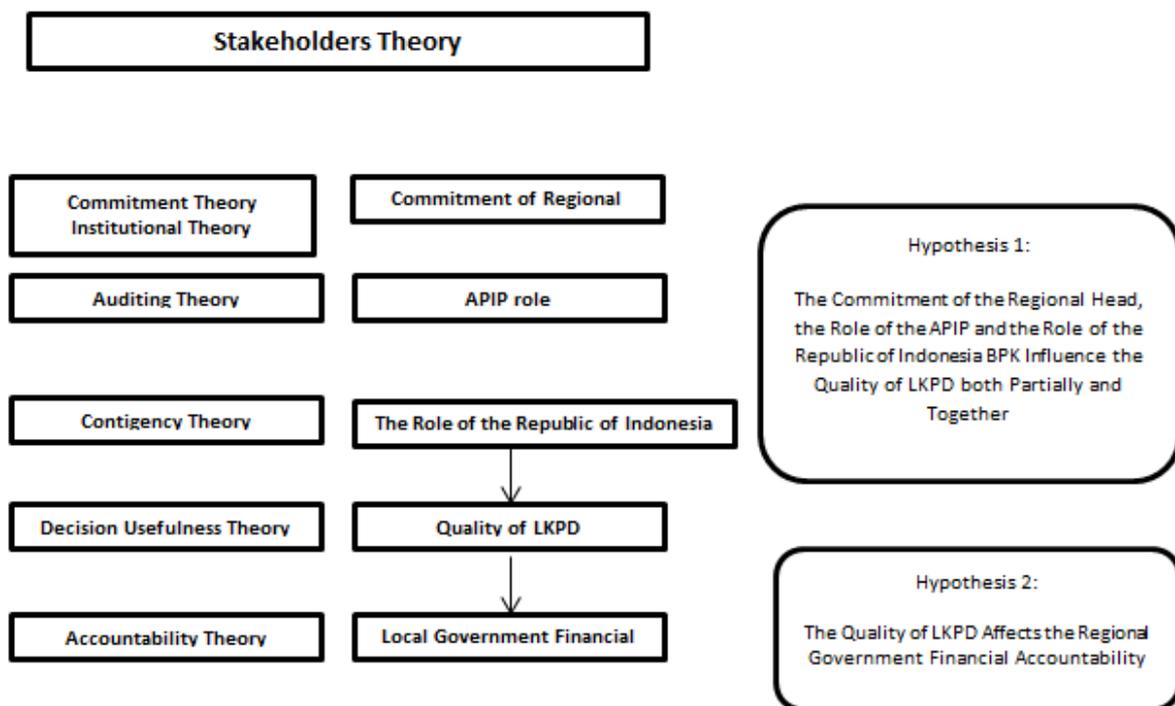
-To obtain a reasonable opinion without exception, full support and strong determination of the highest leadership of the organization together with all officials and staff and the proactive role of the internal auditor apparatus (Inspectorate) is needed. The review process is carried out by its internal auditors in the case of early warning systems and establishing accounting and accounting systems to ensure the quality of financial statements so that they are accountable and auditable are very important and meaningful contributions. (Good, 2009).

### ***The Effect of LPKD Quality on Financial Accountability***

- Accountability is the responsibility of managing resources and the implementation of policies entrusted to reporting entities in achieving periodically set goals. (PP 24/2005).
- Accountability is the obligation to convey accountability or to answer or explain the performance and actions of a person / legal entity / collective leadership of an organization to those who have the right or authority to request accountability. Financial accountability criteria: Integrity, Disclosure, Compliance with Laws and Regulations. (BPKP LAN, 2007).
- The results of accounting are financial statements. Basically financial reporting is a transparency requirement which is a supporting requirement for accountability in the form of openness of the government on public resource management activities, requirements for audited financial reports and requirements for public disclosure of audited financial statements. (Mardiasmo, 2006; Namazi and Namazi, 2017).
- Financial statements are a condition of financial accountability. Funded organizations are responsible for using the right funds. To ensure accountability, organizations are required to regularly report their service output through data that has been collected and other reporting methods. This allows organizations and departments to periodically review progress that has been achieved. (Haseeb, Iqbal-Hussain, Ślusarczyk, Jermisittiparsert, 2019; McGilivray, 2011).
- Accountability of a government entity can be increased through the preparation of Government LK in accordance with SAP (Jermisittiparsert, Trimek & Vivatthanaporn, 2015; Purnomo, 2011). Balance sheet presentation and accessibility have a positive and significant effect on regional financial transparency and accountability. (Ali & Haseeb, 2019; Mulyana, 2006).
- In the Australian state of Queensland, users of public sector financial statements consider that public sector financial reports are more about public accountability and financial accountability than as a reference for decision making. (Ahmed, Isa, Majid, Zin & Amin, 2017; Ryan et al, 2006).
- Research by Steccolini (2002) looked at the role of the Regional Government annual report as a medium of accountability. The results of the study indicate that the contents of the

Regional Government annual report do not describe the role of the report as stated in the general objectives of a financial report. Local governments are better equipped to meet legal requirements that are very detailed and are mainly delivered to internal stakeholders, while voluntary disclosures are few. In addition, LGs do not use alternative tools / facilities to communicate their financial statements.

**Figure 1.** Theoretical Framework



### ***Research Hypothesis***

Based on the above framework, Figure 1, the hypothesis formulation is as follows:

Hypothesis 1: Commitment of Regional Heads, Review of Financial Statements by APIP, Financial Examination by BPK RI influences the Quality of Regional Government Financial Reporting either partially or jointly.

Hypothesis 2: Commitment of the Regional Head, Review of Financial Reports by APIP, Financial Examination by the Republic of Indonesia BPK and Quality of Financial Reporting of Regional Governments influencing Financial Accountability either partially or jointly.

### **Research Methodology**

The object of this research is the commitment of the regional head to review of the financial statements by APIP and financial audits by the Republic of Indonesia BPK in the context of quality of government financial reports and financial accountability. To examine the object the author conducted research within the West Java Regional Government. To analyze the data in this study, path analysis was used with the help of SPSS Software. The method of collecting data in this study was from a list of questions (questionnaire) that were sent to respondents. The respondents of this study were the Head of Region, Chair of the Inspectorate Review Team, Chairman of the Indonesian BPK Examination Team, BPK RI Auditor, DPRD.

The Regional Head answered questions regarding the Regional Head Commitment variable, the Chairperson of the Review Team The Inspectorate answered questions regarding the review variable on the financial report, the Republic of Indonesia BPK Auditor answered questions relating to the Financial Examination variable, Chairman of the Republic of Indonesia BPK audit team answered questions regarding Quality variables of Regional Government and DPRD Financial Reports answered questions relating to Financial Accountability.

## **Result and Discussion**

### **Effect of Partial Commitment of Regional Heads on the Quality of Local Government Financial Reports**

Based on the results of processing as shown in Figure 4.7 the path coefficient value obtained from the variable of regional head commitment to the quality of local government financial statements is 0.096 ( $\rho_{YX1} = 0.096$ ). The path coefficient value is greater than zero so it is concluded that the commitment of the regional head partially influences the quality of local government financial reports in the provincial government and city government in Bandung, West Java. Based on the significance test, some conclusions can be taken as follows:

- 1) If the regional head commitment (X1) variable value increases by 1 unit, then the value of financial reporting quality (Y) will increase by 0.096% assuming the other independent variables are constant.
- 2) Value of t count = 1.580, for alpha 0.05 and free degree = 28, so that the decision can be taken to reject H0 and accept H1. This means that based on the research there is a significant effect of the variable of regional head commitment (X1) on the financial reporting quality of the Regional Government.

Directly the commitment of the regional head contributed 0.919% to the quality of local government financial reports and indirectly because of their relationship with government internal supervisors and the role of the Republic of Indonesia BPK of 6.48%. So in total the

contribution (influence) of the regional head's commitment to the quality of local government financial reports in the provincial, district and city governments in West Java is 7.40%.

#### Effect of Partial Role of Government Internal Supervisors on the Quality of Local Government Financial Reports

Based on the results of processing, the path coefficient value obtained from the variable role of government internal supervisors on the quality of local government financial statements is 0.139 ( $\rho_{Y2} = 0.139$ ). The path coefficient value is greater than zero, it is concluded that the role of government internal supervisors partially influences the quality of local government financial reports in the provincial, district and city governments in West Java.

Based on the significance test, some conclusions can be taken as follows:

- 1) If the value of the APIP role variable (X2) increases by 1 unit, then the value of financial reporting quality (Y) will increase by 0.139% assuming the other independent variables are constant.
- 2) Value of t count = 0.902, for alpha 0.05 and free degree = 28, so that the decision can be taken to reject H0 and accept H1. This means that based on the research there is a significant effect of the APIP role variable (X2) on the financial reporting quality of LGs.

Directly the role of government internal supervisors contributes 1.921% to the quality of local government financial reports and indirectly because of their relationship with the commitment of regional heads and the role of the Republic of Indonesia BPK of 11.34%. So in total the contribution (influence) of the role of government internal supervisors to the quality of local government financial reports in the provincial, district and city governments in West Java is 13,261%.

#### Partial influence of the role of the Republic of Indonesia BPK on the Quality of Local Government Financial Reports

Based on the results of processing as shown in Figure 4.7 the path coefficient value obtained from the role of the RI BPK variable on the quality of local government financial reports is 0.772 ( $\rho_{YX3} = 0.772$ ). The path coefficient value is greater than zero so it is concluded that the commitment of the regional head partially influences the quality of financial reports in the provincial, district and city governments in West Java.

Based on the significance test, some conclusions can be taken as follows:

- 1) If the value of the RI CPC role variable (X3) rises by 1 unit, then the value of financial reporting quality (Y) will increase by 0.772% assuming the other independent variables are constant.
- 2) Value of t count = 5.399 for alpha 0.05 and free degree = 28 so that the decision can be taken to reject H0 and accept H1. This means that based on the research there is a significant effect of the role of the Republic of Indonesia BPK (X3) on the quality of financial reporting of LGs.

Directly the role of the Republic of Indonesia BPK contributed 59.528% to the quality of local government financial reports and indirectly because of their relationship with the commitment of regional heads and government internal supervisory apparatus at 15.76%. So in total the contribution (influence) of the role of the BPK RI to the quality of local government financial reports in the provincial government and city government in Bandung, West Java amounted to 75.29%.

#### Effect of Regional Head Commitments, Role of Government Internal Supervisors and Role of the Republic of Indonesia BPK Together on the Quality of Local Government Financial Reports

From the results of processing it can be seen that the path coefficients of the three independent variables are greater than zero. When the path coefficient of the three independent variables is greater than zero, it can be concluded that the commitment of the regional head, the role of government internal supervisors and the role of the Republic of Indonesia BPK jointly affect the quality of local government financial reports in the provincial, district and city governments in West Java. Through the partial addition of the influence of the three independent variables, the total influence of the commitment of the regional head, the role of government internal supervisors and the role of the BPK RI together on the quality of local government financial reports in the provincial, district and city governments in West Java =  $7.40\% + 13.26\% + 75.29\% = 95.95\%$  which means that 95.95% of the good and bad quality of financial reports in the provincial, regency and city governments in West Java are caused or can be explained by the commitment of regional heads, the role of government internal supervisors. The remaining 4.05% is influenced by other factors besides the three variables.

#### Research Findings

- 1) The results of testing the hypothesis, together and partially indicate that there is an influence of the commitment of the regional head on the quality of the financial statements of

the local government. Thus this study proves that there is an influence of the commitment of the regional head, especially the commitment of the regional head in following up on the BPK audit recommendations on the quality of the LKPD of 0.919% and 7.40%. The findings of this study indicate that in the 8 entities studied, the commitment of regional heads has not contributed much in improving the quality of the LKPD. The findings of this study do not support commitment theory, which states:

- The chairperson of the agency is responsible for completing and implementing immediate and effective recommendations. The audited management is responsible for directing actions and follow up on recommendations. (Jermsittiparsert, 2016; GAO, 2011)
- Without management commitment, effective supervision will not be fulfilled in detecting and preventing financial reporting errors. (Haseeb, Abidin, Hye & Hartani, 2018; Seneathen et al, 2005)
- Commitment and leadership awareness about the importance of supervision is reflected in the effectiveness of auditor functions, and effective supervision requires full support from the leadership of the organization (Zi, 2002). Top management support is an important driver of success in a variety of tasks.

2) The results of testing the hypothesis, together and partially indicate that there is an influence of the role of the APIP on the quality of local government financial reports. Thus this study proves that there is an influence of the role of APIP on the quality of LKPD of 1.921% and 13.26%. Effective internal audit function, at least includes review activities as follows:

- the level of relevance of established policies, planning and procedures, the degree of conformity between practices with established policies, plans and procedures, including their implications for aspects of state finances
- the reliability and accuracy of the regulations made as a translation of the higher-level regulations
- the accuracy of the organization structure, the development of human resources (personnel) and supervision
- Review of the implementation of programs and activities based on predetermined plans and the benefits of the programs and activities that have been aligned with the objectives of the programs and activities.
- evaluation of responsibility and security for the use of assets and other resources from abuse of authority, waste, negligence, mismanagement, etc.
- Review of the accuracy, accuracy and honesty of management financial reporting and management processes
- assessment of economic level and efficiency of resource use, evaluation of integrity and computerized systems and system development

- evaluation of the follow-up that has been carried out to overcome the problems that occurred in the previous period.

This finding supports the internal audit issue in the public sector, which has provided a purpose for the professional literature and practice, as stated by Coupland (1993) that there are significant differences between internal audits of public sector and private sectors within the framework of operating their activities to achieve organizational goals, which include producing quality financial reports. Barret (2002) states that reforming the internal audit function in the public sector still has shortcomings, particularly with regard to governance. Thus the research findings show that the role of APIP in the entities studied is still focused on traditional audits, namely the focus on producing reliable financial reports.

3) The results of hypothesis testing indicate that there is an effect on the quality of the LKPD on accountabilities over financial performance, but there are still obstacles in the timeliness of submitting audited financial reports to the DPRD, so that DPRD cannot use information to evaluate the performance achieved by the Regional Government, thus impacting the delay ratification of regional regulations for budget accountability.

## **Conclusions and Suggestions**

### ***Conclusions***

- 1) The commitment of the regional head, the role of the APIP, and the role of the BPK RI jointly influence the quality of the LKPD.
- 2) The commitment of the regional head, influences the quality of the LKPD and the commitment variable of the regional head contributes the lowest influence on the quality of the LKPD. Some of the causes of the conflict of influences include that the function of supervision is not only the responsibility of the elected regional head, not all demonstrate competence in the area, e.g. an accounting education background and specialist knowledge in the area of regional financial management are still minimal. Other variables that were not tested in this study which might have a greater influence, include a) competency of the apparatus (Regional Government and DPRD), the application of SPIP, c) the application of SAP.
- 3) The role of APIP influences the quality of the LKPD and the APIP role variable contributes to the quality of the LKPD. This is because APIP is an extension of the regional head to conduct supervision. In terms of individuals, Regional APIP competencies still have weaknesses. Insights from APIP's understanding of regional financial management are relatively low, as well as insufficient availability of insights and understanding of the process of implementing internal audits so that the

implementation of internal audits has not been carried out optimally. Other weaknesses include cash management, administration of regional finances and weaknesses in the process of preparing financial reports, both SKPD financial statements and consolidated financial statements which are local government financial statements. This is also supported by the minimum number of accounting graduates who work as internal auditors in the inspectorate. Mutations and rotations of employees who have competency and certification of expertise within the local government, especially in the inspectorate, are also the cause of limited human resources.

- 4) The role of the BPK RI has an effect on the quality of the LKPD and the role of the BPK RI contributes the most influence to the quality of the LKPD. In this case the Republic of Indonesia BPK found that the system was integrated in producing financial reports, although there were factors that were still less than optimal including the competence of human resources with an accounting education background as well as in the Regional Work Unit (SKPD). The lack of the number of accounting graduates working in the Regional Government (the finance department), because the number of employees with accounting background is very small.
- 5) The quality of the LKPD influences the Regional Government Financial Accountability.

### ***Suggestions***

With reference to the conclusions drawn from the results of this study, to further improve the quality of the LKPD and the accountability of financial performance, several suggestions are made:

- 1) For the commitment of the regional head some suggestions for overcoming things that are not optimal include:
  - a) Increase commitment to complete TLHP by improving processes and human resources as well as monitoring to make it faster in completing recommendations.
  - b) Increase further support for the role of APIP so that action plans are prepared more precisely and quickly in resolving reporting recommendations in order to improve the quality of LKPD in accordance with BPK recommendations.
  - c) Increasingly encourage TLHP and SKPD Teams so that in the next fiscal year there will be no recurring recommendations.
- 2) In the APIP role, some suggestions for overcoming things that have not been optimally implemented include increasing the APIP competency in the field of public sector accounting, regional financial management, external auditing and internal auditing, so that the team reviews the numbers in implementing the review. Also numbers presented in financial statements to books or records need to be believed as correct. Further, provision of input and guidance when recruiting officers in the operational unit who understand the

tasks and functions in carrying out the accounting process and preparation of financial reports. Finally, supervision assistance and preparation of local government financial reports to be more orderly and in accordance with applicable regulations including mentoring in preparing SKPD administrative documents. These changes would ensure APIP increased the preparation of audit programs aimed more at efforts to resolve reporting, encourage auditor certification.

- 3) In the role of the BPK RI, some suggestions that can be given include:
  - a) Local governments further increase the availability of competent human resources to carry out their duties, further increasing the provision of adequate equipment/facilities to support reliable and accountable financial reporting.
  - b) Local governments further increase the provision of information to help users assess the service efforts provided, costs and achievement of results per program/activity, distribute financial statements such that every stakeholder receives financial reports at the time needed, and provide financial reports that can help report users to check the level of service provided by the local government per program/activity.
- 4) In the context of quality of the LKPD some suggestions can be given so that the LKPD can be perceived as relevant, reliable, enhanced, and more useful for stakeholders in decision making.
- 5) In accountability, some suggestions can be made so that the LRA can better disclose reasonable revenue realization that is in accordance with the potential of and comparable to the previous year's realization and disclosing logical and relevant reasons in the Note on Financial Statements (CaLK) when revenue realization is not achieve the target. An attempt to reduce or even eliminate material violations that are potentially detrimental to regional finances related to the implementation of the Regional Budget is a further suggestion.
- 6) The timely delivery of audited-based budgeting (LKPD) accountability to the DPRD must be increased by all Regional Governments so that ratification of the draft regulation on the accountability of regional budgets for APBD accountability into regional budgets can be implemented on time.
- 7) Considering that this study uses primary data collected by distributing questionnaires to respondents, where questions are still normative and perceptual in nature, so that they can cause bias in obtaining answers, it is recommended that future researchers use secondary data and selection of different respondents such as DPRD which also has a supervisory function in the implementation of the Regional Budget.

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