

## LOCAL GOVERNMENT: EXAMINING FACTORS AFFECTING AUDIT REPORT LAG

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### ABSTRACT

*Audit report lag, especially in local governments, needs to be studied in depth to determine its causes. This study examines the direct influence of opinion, audit findings, and examiner competence (which can be traced to three parts of competence, namely educational background, professional skills, and continuing professional education) on audit report lag in local governments. The population of the study was the audit report of local governments, with a purposive sampling technique of 535 local governments' Financial Reports from a total population of 539 local governments or 99.26%. After being analyzed using SPSS, the results of this study showed that opinion, educational background, and continuing professional education had a positive effect. In contrast, audit findings and professional skills did not significantly affect audit reporting delays.*

**Keywords:** Audit report lag, Audit Opinion, Audit findings, Examiner competence

### INTRODUCTION

Financial reports are records of information about an entity in an accounting period that is used to describe the performance of the entity. Both the central and regional governments must prepare financial reports as a form of accountability for the management of state/regional finances, which are then submitted to the People's Representative Council or Regional People's Representative Council (DPR/DPRD). Before the financial report is submitted to the DPR/DPRD, in accordance with Law Number 1 of 2004 concerning the State Treasury, the financial report must first be submitted to the Audit Board of Indonesia (BPK) for audit. In accordance with Law Number 1 of 2004 concerning State Treasury, the Regional Government Financial Report (LKPD) must be submitted to the BPK for audit by 3 (three) months after the end of the budget year. In accordance with the explanation of Article 30 paragraph (1) of Law Number 17 of 2003, the audit by the BPK must be completed by 2 months after receiving the LKPD.

Research on audit report lag in regional governments is still limited when compared to research on audit report lag in the private sector. Researchers only found six research journals on audit report lag in the private sector, including Johnson's (1998) research, (Aziz et al., 2014; Cohen & Leventis., 2012; McLelland & Giroux., 2000; Payne & LJensen, 2002). That indicates that the variables that influence audit report lag come from internal factors and external factors of the auditing agency/institution that issues the audit report. Knowing that the BPK is the only institution authorized to carry out audits of LKPD, the study will examine the factors that influence audit report lag in the Regional Government by using research variables that come from internal factors or only taken from the BPK side. The audit report on LKPD is a report issued by the BPK, so the variables that influence it are only taken from the BPK side, namely variables that the

BPK can control. The better the opinion received by the regional government (Fair Without Exceptions/WTP), the less audit report lag, and the worse the opinion received by the regional government (Not Giving an Opinion/TMP), the longer the audit report lag. With this interim audit, the workload on detailed audits will be reduced so that the time required for the audit is relatively shorter and can reduce audit report lag. On the other hand, if the local government gets an unqualified opinion, the auditor is required to work harder, which, of course, will make the auditor think about carrying out additional audit procedures, which can ultimately increase the audit report lag. In addition, the more audit findings in the audit process, the more time the auditor needs to obtain evidence to support the findings, and also the more findings will cause more discussions to be carried out between the audit team and the entity, especially if the entity does not accept the audit findings or the explanation given by the entity regarding the findings has not been accepted by the auditor so that discussions are carried out more often and will increase the audit report lag.

Another factor is that an accounting educational background will make it easier to understand audit procedures, government accounting standards, and state financial audit standards so that the audit process can be carried out smoothly and reduce audit report lag. Team leaders with more extended audit experience will improve their professional skills so as to reduce audit report lag, in addition to good communication, so that they will be able to reduce audit report lag time. In accordance with the provisions, every 2 years, the auditor must complete at least 80 hours of education. Auditors, especially the head of the audit team who receive continuing education (education and training), will update information and improve the competence of the auditors themselves so that they can facilitate the audit process in the field and reduce audit report lag. Conversely, the auditor needs to receive sufficient continuing education. In that case, the auditor will most likely only get information at the time of the audit, so the auditor needs time to make adjustments, and this can increase audit report lag.

## LITERATURE REVIEW

### Agency theory

Agency theory (Jensen & Meckling, 1976) describes the context of the conflict of interest between agents and principals, which gives rise to the problems of moral hazard and adverse selection. Law Number 32 of 2004 concerning Regional Government clearly separates the field of financial management between the functions of the regional government (executive) and the functions of the people's representatives (legislative). It can be analogized that the regional government functions as an agent and the DPRD as the principal. The regional government is dependent on the DPRD because the DPRD must approve the Regional Revenue and Expenditure Budget (APBD). Meanwhile, the DPRD does not believe that the regional government will be accountable for the APBD according to the approved budget allocation, so the regional government is required to prepare and provide an accountability report in the form of a financial report to the DPRD. An independent institution is needed to audit the LKPD to ensure that it is free from misstatements. Thus, an audit of the LKPD is deemed necessary because the auditor is an independent party that will provide an opinion on its fairness. As a result of the audit implementation, BPK will issue an audit opinion to accompany the LKPD, which will increase the credibility of the report and reduce the risk of information for the DPRD.

## Audit Report Lag

Audit report lag is the difference in time between the end of the company's fiscal year and the date the audit report is issued (Fairuzzaman *et al.*, 2022; Lianto & Kusuma, 2010). In government, audit report lag is the difference in time between the end of the fiscal year and the date the audit report is issued. Knechel and Payne (2001), audit report lag is divided into 3 components, namely scheduling lag, fieldwork lag, and reporting lag. Scheduling lag is the difference in time between the end of the company's fiscal year or balance sheet date and the start of the auditor's fieldwork. That means that management can be one of the causes of delays in reporting financial statements. Fieldwork lag is the difference in time between the start of fieldwork and the time of its completion. Reporting lag is the difference in time between the completion of fieldwork and the date of the auditor's report. Fieldwork lag and reporting lag indicate that auditors also have a role in delivering financial reports on time. If the audit report lags longer, the possibility of delays in delivering financial reports will be greater.

Cohen and Leventis (2012) and Leventis *et al.* (2005) use the term audit delay to refer to the time between the end date of an entity's financial statements and the date the audit report is issued. In this study, the audit report lag referred to is the time gap required by the BPK to issue the Audited LKPD. The report date presented in the Audit Result Report (LHP), both on the signature page and on the front page (cover), uses the date the action plan was obtained from the entity, which indicates that this date is the final deadline for completing the audit procedure in collecting sufficient and appropriate audit evidence to draw conclusions or opinions. So, this time gap is calculated from the closing date of the financial year, namely December 31, until the date the LHP for the LKPD is issued.

## Opinion on Financial Statements

The opinion is a professional statement as an auditor's conclusion regarding the level of fairness of the information presented in the financial statements. According to Arens *et al.* (2015), five opinions can be given to assess the fairness of financial statements, namely: unqualified opinion, unqualified opinion with an explanatory paragraph or modification of words, qualified opinion, adverse opinion, and disclaimer of opinion. All auditors' opinions on these financial statements are based on the causal conditions, evidence, and clear reasons that support the opinion given. McLelland and Giroux. (2000) argue that an unqualified opinion is good news, so it must be reported as soon as possible, which will reduce the audit report lag time. Payne and Jensen (2002) argue that a qualified opinion indicates the need for additional procedures during the audit process, which can increase the audit time and thus extend the audit report lag. This interim examination will reduce the workload on detailed examinations, making the time required for the examination relatively shorter and reducing the audit report lag.

H<sub>1</sub>: Audit opinion has a negative effect on the audit report lag of local governments

## Audit Findings

SPKN (BPK, 2017) states that auditors must develop audit findings if the auditor finds conditions that do not comply with applicable standards or criteria. The findings consist of conditions, criteria, effects, and causes. However, the elements required for audit findings depend on the purpose of the audit. SPKN (BPK, 2007), audit findings or audit findings have types such as inadequate internal control, deviations from statutory provisions, fraud, and impropriety (Siahaan *et al.*, 2019, 2024). Each finding can be classified into problems of SPI weaknesses and/or non-compliance with statutory provisions that result in state/regional/company losses, potential state/regional/company

losses, lack of revenue, administrative weaknesses, lack of savings, inefficiency, and ineffectiveness as explained in the Decree of the BPK RI No. 5/K/I-XIII.2/8/2010 dated August 27, 2010, concerning technical instructions for coding audit findings.

Internal control system (ISC) findings are findings related to weaknesses in the ISC structure/design and ISC applications (Siahaan *et al.*, 2023b). Compliance findings are findings related to non-compliance of regional financial management with laws and regulations, government regulations, and other related regional regulations. In this study, audit findings are the number of audit findings, both findings related to the internal control system (ISC) and findings of compliance with laws and regulations found when the BPK conducted an audit of the LKPD. The results of research by (Cohen & Leventis., 2012) show that audit findings have a positive effect on audit report lag. Findings are the result of deviations from SAP and other deviations from compliance with laws and regulations.

$H_2$  :Jumlah temuan pemeriksaan berpengaruh positif terhadap *Audit Report Lag* Pemerintah Daerah

### **Examiner competence**

Competence itself in the audit standard is defined as education, knowledge, experience, and/or expertise possessed by a person, both regarding audits and certain matters or fields (Abbott *et al.*, 2016). For this reason, the BPK must determine the competency needed to ensure that the examiner has the appropriate expertise to carry out the audit assignment, and the examiner must maintain his/her competence through continuing education of at least 80 (eighty) hours in 2 (two) years. The measurement of examiner competence is a proxy measure owned by the team leader, and it includes variables, namely educational background, professional skills, and continuing education.

(1) Educational background. Examiners who carry out financial audits must have expertise in accounting and auditing and understand generally applicable accounting principles related to the entity being audited.

(2) Professional skills. Application of collective knowledge, skills, and experience. Professional judgment is a judgment made by an examiner who is trained and has the knowledge and experience so that he/she has the competence needed to make reasonable judgments. Practical knowledge and experience are obtained from the audits conducted, as well as an understanding of standards and provisions of laws and regulations, entity operations, and the ability and experience to practice professional judgment. Thus, professional skills will be formed.

(3) Continuing professional education. According to audit standards, every auditor who conducts an audit must complete at least 80 hours of education that directly improves the auditor's professional skills to conduct audits every two years.

The quality of the auditor is required to be higher than that of the implementer so that the auditor can assess the compliance of the implementer with applicable standards, and this can be achieved if the auditor has an educational background that is in accordance with the field being audited (Arfiansyah, 2020; Lusiana & Astiningsih, 2021; Maulana *et al.*, 2024; Siahaan *et al.*, 2019, 2023a). Therefore, an accounting educational background will make it easier to understand audit procedures, government accounting standards, and state financial audit standards so that the audit process can be carried out smoothly and reduce audit report lag. Setyaningrum (2012) measured professional skills with the audit experience of the team leader. The results of Payne & Jensen's (2002) research showed that auditor experience had a negative effect on audit report lag. Auditors who have conducted audits in the same entity will undoubtedly understand the business processes in the entity better so that auditors will also be quicker in finding deviations that occur

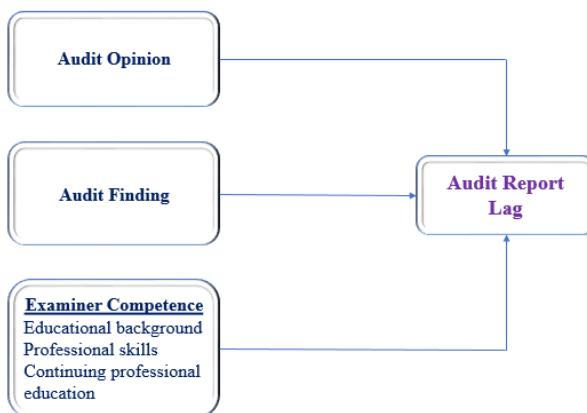
and will be able to reduce the audit report lag time. Auditors need to receive sufficient continuing education, and then they will most likely only get information at the time of the audit. Auditors need time to make adjustments, and this can increase the audit report lag.

H<sub>3</sub>: Educational background has a negative effect on the audit report lag of local governments

H<sub>4</sub>: Professional Skills have a negative effect on the audit report lag of local governments

H<sub>5</sub>: Continuing Education has a negative effect on the audit report lag of local governments

The development of this hypothesis regarding the research model is summarized in Figure 1.



**Figure 1. Model of study**

Source: Authors' design

## RESEARCH METHODOLOGY

Quantitative research is a causal study using cross-sectional data, with the unit of analysis in the form of Regional Government Financial Reports. The population to be used in this study is the audit report on the financial statements of the Provincial/District/City Governments throughout Indonesia. The population used is the LHP on LKPD for the 2014 Fiscal Year (TA), totaling 539 LKPDs. The sampling technique was carried out by purposive sampling, with the criteria of LHP on LKPD FY 2014 included in the Summary of Semester Audit Results (IHPS) I of 2015 and IHPS II of 2015; and the auditor data has been inputted into the BPK Audit Management System application. The data used in this study is secondary data sourced from the Audit Board. Audited financial report data was obtained from the Summary of Semester Audit Results I of 2015 and IHPS II of 2015.

Other data was obtained from the Audit Management System (SMP) application and the Human Resources Information System (SISDM) at the BPK. Measurement of audit report lag with ratio scale ARL (in days) = LHP Date – End Date of Fiscal Year (December 31, 2014); audit opinion using an ordinal scale (WTP Category = 5; WTP DPP = 4; WDP = 3; TW = 2; TMP = 1); audit finding: TP = Number of SPI Findings + compliance findings (ratio scale); educational background, with nominal scale of dummy data (S1 Accounting = 1; 0); professional skills, KP (in years) = Date of decree of appointment of first functional position – beginning of audit year; continuing professional education (PPL = Number of Education Hours that have been taken in 1 year). The analysis method is carried out through the test stage with SPSS software, starting from the normality test, classical assumption test, adjusted square, and f-test stages to

determine the feasibility of the research model until the research hypothesis testing (t-test) stage.

## RESULTS AND DISCUSSION

### Results

In accordance with the required data, the sample used in the study was 535 LKPDs from a total population of 539 audits of LKPDs in the 2014 fiscal year conducted in 2015, or 99.26%. The number of auditors conducting audits in local governments in the 2014 fiscal year in the Letter of Assignment, both interim, preliminary, and detailed assignments, was 2,413 auditors divided into several positions, including 52 Persons in Charge, 31 Deputy Persons in Charge, 134 Technical Controllers, 497 Team Leaders, 36 Sub-Team Leaders and 1663 Team Members. The detailed descriptive statistics are shown in Table 1, and the results of frequency statistics for audit opinions and educational backgrounds are in Tables 2 and 3.

**Table 1. Descriptive statistics**

Variable	Minimum	Maximum	Mean	Std. Dev.
Audit report lag	64	283	145.408	30.86606
Audit opinion	1	5	3.6262	1.11781
Audit findings	4	70	15.8336	6.39847
Educational background	0	1	0.8224	0.38251
Professional skills	4.51	20.52	10.6742	3.94632
Continuing professional education	0	240	43.7047	40.21053

Source: Authors' computation

**Table 2. Frequency of Opinions**

Audit Opinion	Category	Amount	Percentage
Unqualified	5	161	30.09%
Modified	4	88	16.45%
Qualified	3	246	45.98%
Adverse	2	5	0.93%
Disclaimer	1	35	6.54%
<b>Total</b>		<b>535</b>	<b>100%</b>

Source: Authors' computation

**Table 3. Frequency of Educational Background of the Head of the Audit Team**

Educational background	Category	Amount	Percentage
Accounting	1	440	82.24%
Non-Accounting	0	95	17.76%
<b>Total</b>		<b>535</b>	<b>100,00%</b>

Source: Authors' computation

The results of the Classical Assumption Test show However, the results of the normality test using the Kolmogorov-Smirnov Test show that the model used in the

normality test has a significance of  $<0.05$ , there is no multicollinearity, and there is no heteroscedasticity in the regression model. The results of the Goodness of Fit Test meet the criteria. The results of the model regression test show the Adjusted R<sup>2</sup> value of 0.119, meaning that the dependent variable can be explained by the variation of each independent variable, which is only 11.9%. In comparison, the remaining 88.1% is explained by other factors not included in the test. The F-count generated from the regression model is 15,450 with a significance value of 0.000. The Partial Significance Test (t-test) is presented in Table 4.

**Table 4. Result of t-Test (Partial Test)**

Variable	Expected	Coefficient (Beta)	t	Sig.	Results
Constant		189.37	17.68	0	
Audit opinion	-	-9.296	7.881	0	H <sub>1</sub> Accepted
Audit findings	+	-0.096	0.467	0.32	H <sub>2</sub> Rejected
Educational background	-	-6.543	1.98	0.02	H <sub>3</sub> Accepted
Professional skills	-	-0.044	0.137	0.45	H <sub>4</sub> Rejected
Continuing professional education	-	-0.066	2.093	0.02	H <sub>5</sub> Accepted

## Discussion

*Audit opinion* has a significant negative effect on audit report lag. This result is in accordance with the hypothesis or expectation of the researcher that the better the opinion received by the local government (Unqualified Opinion/WTP), the less the audit report lags and the worse the opinion received by the local government (No Opinion/TMP), the longer the audit report lag. By obtaining a WTP opinion in the previous year, the auditor in the next audit is more confident that the local government's financial statements have been presented fairly, so the time required for the audit is relatively shorter, which can reduce the audit report lag. For local governments that will be upgraded to WTP, an interim audit will usually be carried out, namely, an audit conducted before the book closes (before December 31). This interim audit will reduce the workload on detailed audits so that the time required for the audit is relatively shorter and can reduce the audit report lag. Conversely, suppose the local government gets an opinion other than WTP. In that case, stakeholders generally consider that there has been a deviation in the financial management of the local government, so the auditor is required to work harder; of course, this will make the auditor think about carrying out additional audit procedures, which can ultimately increase the audit report lag.

*Audit findings* do not affect audit report lag. This result is not in accordance with the researcher's expectation that the audit findings affect the audit report lag, which reveals that the more audit findings in the audit process, the auditor needs the more time to obtain evidence that supports the findings, and also the more findings will cause more discussions that must be carried out between the audit team and the entity, especially if the audit findings are not accepted by the entity because there are additional documents that have not been submitted during the fieldwork and are only submitted during the discussion or explanation given by the entity related to the findings that have not been accepted by the auditor so that discussions are carried out more often and will increase the audit report lag. That is different from expectations because if the auditor finds a

discrepancy at the time of the examination, he immediately confirms it. The auditee immediately follows up, and the conditions that have been expressed in the findings are things that have been mutually understood so that at the time of the discussion, there is already an understanding and does not require additional time that will extend the audit report lag.

*Educational background* has a negative effect on audit report lag. This result is in accordance with the researcher's expectation that a team leader with an accounting educational background will find it easier to understand audit procedures, government accounting standards, and state financial audit standards so that the audit process can be carried out smoothly so as to reduce audit report lag. The results of the further investigation show that with the audit led by a team leader with an accounting educational background, namely 440 or 82.24%, only 85 local governments, or 19.32%, experienced delays in issuing audited financial reports. In contrast, 355 other local governments were on time. For the audit led by a team leader with a non-accounting educational background, namely 95 or 17.76%, 23 local governments experienced delays in issuing audited financial reports or 24.21%. In contrast, 72 other local governments were on time. That shows that the percentage of audit report lag is more significant if a team leader leads the audit with a non-accounting educational background.

*Professional skills* do not affect audit report lag. The results of this study do not match the researcher's expectations that team leaders with more extended audit experience will be able to improve their professional skills so that they can reduce audit report lag. With more extended audit experience, the team leader will be quicker in finding deviations that occur in conducting the audit. In addition, with more extended audit experience, the examiner will be better able to communicate with the entity so that the audit implementation will be more straightforward. Moreover, suppose the examiner has carried out an audit in the same entity, of course. In that case, they will understand the business processes in the entity better so that the auditor will also be quicker in finding deviations that occur. So, the longer the experience of the audit team leader is, the more able they are to reduce the audit report lag time. Examiners with more experience and knowledge of the industry can complete the audit in a shorter time, thereby reducing the audit report lag.

*Continuing professional education* has a significant negative effect on audit report lag. The results of hypothesis testing and the researcher's expectations state that the more examiners receive continuing education, the more they will update information and improve the competence of the examiner so that it can facilitate the audit process in the field and reduce the audit report lag. On the other hand, if the auditor needs to receive sufficient continuing education, the auditor will most likely only receive information at the time of the audit, so the auditor needs time to make adjustments, and this can increase the audit report lag. The results of this study are in accordance with Setyaningrum (2011), who stated that with continuing education, the auditor will master the latest developments in audit methodology and standards, accounting principles, assessment of internal control systems, management principles or supervision, audit of information systems, audit sampling, financial report analysis, and data analysis required in auditing financial reports.

## CONCLUSION

The results of the study indicate that audit opinion, educational background, and continuing professional education have a significant adverse effect on audit report lag. In contrast, audit findings and professional skills have no effect. Local governments that obtain an unqualified opinion tend to have a shorter audit report lag because auditors have a higher level of confidence in the financial statements presented. Conversely, opinions other than unqualified opinion require auditors to carry out additional audit procedures, which extend the audit time. The accounting educational background of the audit team leader plays an important role in reducing audit report lag due to a better understanding of government accounting standards and audit procedures. In addition, continuing professional education helps auditors update their knowledge and skills relevant to developments in audit methodology and information technology so that the audit process runs more efficiently.

This finding indicates that increasing the technical competence and education of auditors can accelerate the audit process, especially in an increasingly complex government environment. However, the audit findings and professional skills variables do not have a significant effect on audit report lag. That can be explained by the effectiveness of communication between auditors and auditees in handling audit findings and the confirmation process that is carried out quickly and transparently. Meanwhile, the auditor's professional experience only sometimes has a direct impact on audit report lag due to other factors such as audit complexity and the quality of coordination with the audited entity. Overall, this study confirms the importance of financial report quality, accounting educational background, and continuing professional education in accelerating audit completion. Therefore, continuous improvement in auditor competence and implementation of effective audit practices need to be prioritized to reduce audit report lag in the future.

### Implications

Local governments need to maintain or improve the quality of financial reports to obtain an unqualified opinion, which has implications for a faster audit process. Audit institutions need to ensure that auditors, especially team leaders, have an accounting educational background and continue to participate in continuing education programs to improve competence and accelerate audit report lag. Interim audits can be used as a strategy to accelerate audit completion, especially for entities that aim to improve their financial report opinions. Audit findings need to be managed effectively through good communication between auditors and auditees so that they do not become obstacles in the audit process. Although audit experience has little effect, the development of practical skills and knowledge about the entity still needs to be done so that the audit process runs more efficiently.

### Future research

Further research can consider other variables that may affect audit report lag, such as the size of the local government entity, the complexity of the financial statements, and the use of audit technology. Future research methods can use a mixed-method approach with a combination of quantitative and qualitative to dig deeper into the factors that influence audit report lag, such as interviews with auditors and auditees. Variables that measure auditor competence more specifically, such as professional certification (CPA, CA) or audit experience in the public sector, can be a novelty in research.

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