

## **ABSTRAK**

*Opini audit Badan Pemeriksa Keuangan (BPK) merepresentasikan penilaian independent atas kewajaran penyajian dan pengungkapan akun laporan keuangan entitas pemerintah. Opini audit BPK ditetapkan berdasarkan pertimbangan beberapa kriteria salah satunya sistem pengendalian intern yang diterapkan entitas dan tindak lanjut rekomendasi hasil pemeriksaan (TLRHP) sebelumnya. Penelitian ini menguji pengaruh kebijakan sistem pengendalian intern pemerintah (SPIP) terintegrasi meliputi komponen maturitas SPIP, manajemen risiko indeks (MRI) dan indeks efektivitas pengendalian korupsi (IEPK) dan penyelesaian TLRHP terhadap opini audit laporan keuangan kementerian/lembaga (LKKL). Penelitian dilakukan dengan metode kuantitatif menggunakan metode analisis regresi logistik. Sementara, sampel penelitian dikumpulkan menggunakan purposive sampling dengan jumlah sampel sebanyak 62 kementerian/lembaga. Hasil penelitian menunjukkan adanya pengaruh variabel MRI dan IEPK terhadap opini audit BPK atas LKKL. Hal ini dikarenakan kedua variabel tersebut dapat mencegah kemungkinan terjadinya salah saji material pada akun laporan keuangan. Sementara, hasil pengujian pada variabel SPIP dan TLRHP menunjukkan tidak memiliki pengaruh terhadap opini audit LKKL. Tingginya level SPIP dan penyelesaian TLRHP BPK tidak menjamin laporan keuangan entitas disajikan secara wajar atau secara otomatis bebas dari salah saji pada laporan keuangan.*

*Kata kunci: Pengendalian Intern, Manajemen Risiko, Pengendalian Korupsi, Tindak Lanjut Rekomendasi Hasil Pemeriksaan BPK, Opini Audit Laporan Keuangan*

## **Abstract**

*The audit opinion of the Financial Audit Agency (BPK) represents an independent assessment of the fairness of the presentation and disclosure of financial report accounts of government entities. The BPK's audit opinion is determined based on consideration of several criteria, one of which is the internal control system implemented by the entity and the follow-up to recommendations from previous audit results (TLRHP). This research examines the influence of integrated government internal control system (SPIP) policies including SPIP maturity components, risk management index (MRI) and corruption control effectiveness index (IEPK) and TLRHP completion on audit opinions of ministries/institutions' financial reports (LKKL). The research was conducted using quantitative methods using logistic regression analysis methods. Meanwhile, research samples were collected using purposive sampling with a total sample of 62 ministries/institutions. The research results show that there is an influence of the MRI and IEPK variables on the BPK's audit opinion on LKKL. This is because these two variables can prevent the possibility of material misstatement in financial statement accounts. Meanwhile, the test results on the SPIP and TLRHP variables show that they have no influence on the LKKL audit opinion. The high level of SPIP and completion of BPK's TLRHP does not guarantee that an entity's financial statements are presented fairly or are automatically free from misstatements in the financial statements.*

*Keywords: Internal Control, Risk Management, Corruption Control, Follow-up on Recommendations from BPK Audit Results, Financial Report Audit Opinion*