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THE IMPACT OF AUDIT FINDINGS ON REGIONAL LOSSES IN LOCAL GOVERNMENTS OF REGENCIES/CITIES IN CENTRAL SULAWESI PROVINCE

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Abstract:

This study aims to analyze the impact of audit findings on regional losses in the local governments of regencies/cities in Central Sulawesi Province. Employing a quantitative approach, the study utilizes secondary data from the Audit Results and Audit Results Summary provided by the Supreme Audit Board of the Republic of Indonesia. The research covers 13 regencies/cities in Central Sulawesi Province over the period from 2021 to 2023. To test hypotheses and evaluate the strength of relationships between variables, the study uses Partial Least Squares Structural Equation Modeling (SEM-PLS) analysis with WarpPLS 7.0 software. The findings reveal a positive and significant relationship between audit findings and regional losses, with a substantial coefficient value. These results suggest that an increase in audit findings correlates with higher regional losses. Therefore, local governments in Central Sulawesi Province should prioritize policies that promote legal compliance and strengthen internal control systems to minimize the risk of regional financial losses.

Keywords: Internal Control System, Non-compliance with Laws and Regulations, Regional Losses.

INTRODUCTION

Since the enactment of Law No. 23 of 2014 on regional government, regional governments have been given greater authority in managing financial resources, which has significantly increased their responsibility to ensure that these resources are used effectively, efficiently, transparently, and accountably, thereby transforming governance from centralization to decentralization. Transparent, accountable, and efficient regional financial management is a crucial factor in achieving good governance. However, in its implementation, there are still many problems in regional financial management that have been identified and have the potential to cause financial losses for local governments.

According to the Indonesian Corruption Watch (ICW), in 2023, Indonesia experienced significant state/regional losses, reaching a total of Rp28.4 trillion. This figure reflects the impact of various cases of financial irregularities and non-transparent practices, including corruption, budget misuse, and inefficiency in the implementation of government programs. The loss of Rp28.4 trillion highlights the enormous challenges in enforcing accountability and transparency in the public sector. The government has implemented various regulations and efforts to strengthen oversight, such as enhancing coordination with the Corruption Eradication Commission (KPK) and the Attorney General's Office, as well as improving internal audit mechanisms. However, these achievements indicate that implementation on the ground still requires significant improvements. If left unaddressed, development targets, public services, and societal well-being will be difficult to achieve.

According to Law No. 1 of 2017 concerning the Supreme Audit Board, state or regional losses are defined as a reduction in state or regional assets such as cash, securities, and tangible assets with



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a clear and specific value, and tangible assets with a definite and specific value caused by unlawful acts, whether intentional or unintentional. The State Audit Board of the Republic of Indonesia consistently conducts audits in local governments throughout Indonesia, including in Central Sulawesi Province, which produces audit reports indicating audit findings.

Audit findings are the result of a systematic evaluation and examination of financial statements by auditors. One of the most crucial forms of audit results is audit findings that indicate regional losses. In this case, audit findings play an important role as a tool for identifying irregularities in financial management. These findings include non-compliance with laws and regulations and weaknesses in internal control systems.

As outlined by Adrianti et al. (2023), internal control refers to a series of continuous measures implemented by the government to ensure the achievement of organizational objectives. This includes effective and efficient management, reliable financial reporting, and adherence to relevant regulations. Weaknesses in internal control systems can create opportunities for irregularities in regional financial management, which are often linked to the actions and behaviors of the organization's leadership and staff, suggesting that these issues do not occur by chance (Kuntadi et al. 2023). Additionally, failure to comply with laws and regulations in the management of state finances can contribute to regional financial losses.

Non-compliance with laws and regulations in the management of state finances in Indonesia is a complex issue. Based on research conducted by Wijaya et al. (2022) was found that the function of compliance with laws and regulations in monitoring is still not running effectively. This is evident from the recurrence of similar issues in subsequent years and the insufficient follow-up on recommendations from the Supreme Audit Board. The failure to comply with regulations also serves as a key indicator of fund misuse, which can lead to significant financial harm to local governments, as reflected in audit reports on local government financial statements. (Maabuat et al. 2016; Valentina, 2022).

According to Cressey (1953), the Fraud Triangle Theory is a concept that analyzes the causes of fraud. Individuals involved in fraudulent acts are influenced by pressure, opportunity, and rationalization. Fraudulent acts can occur as a result of internal or external pressure. If not properly controlled, this pressure can push individuals who are normally honest to consider unethical acts as a way out. Additionally, opportunity refers to situations where someone gains access to perform certain actions. Opportunity increases when fraud prevention through internal controls is not effectively implemented. The weaker an organization's internal controls, the greater the likelihood of abuse of authority. Rationalization is also a factor in fraudulent behavior, where perpetrators justify their actions so that their behavior is accepted by society.

Internal control systems have a fundamental role in ensuring that local governments do not engage in unlawful acts. Weak internal controls often contribute to high levels of corruption and financial fraud. The large number of findings from internal audits correlates with weaknesses in control systems. Significant audit findings are an indicator of potential losses to the state due to irregularities. (Nurhasanah, 2016). Therefore, the hypothesis proposed is: H1: The impact of internal control system weaknesses on regional losses.

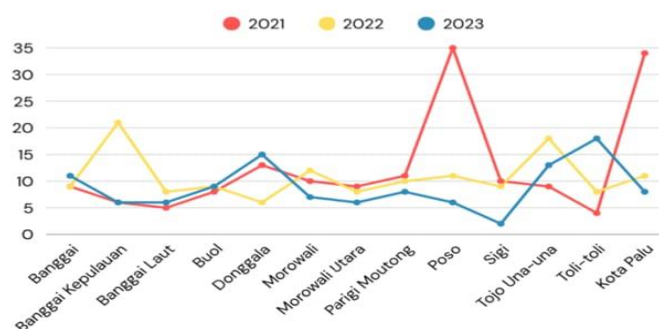
Non-compliance with laws and regulations is a problem that arises from failure to comply with laws and regulations, which can result in losses to the state/region/company, potential losses to the state/region/company, revenue shortfalls, administrative weaknesses, inefficiency, and ineffectiveness. This non-compliance can result in material losses to local finances, thereby causing losses in the future. (Din et al. 2017; Kurniawati dan Pratama, 2021). Therefore, the hypothesis proposed is: H2: The impact of non-compliance with laws and regulations on regional losses.



METHODS

This study employs a quantitative approach to test hypotheses and analyze numerical data in an objective manner. The secondary data used in the study is sourced from the official website of the Supreme Audit Board of the Republic of Indonesia, available at <https://e-ppid.bpk.go.id/>, in the form of Audit Results and Audit Results Summaries. The population for this study includes 13 regencies/cities in Central Sulawesi Province: Banggai Regency, Banggai Kepulauan Regency, Banggai Laut Regency, Buol Regency, Donggala Regency, Morowali Regency, Morowali Utara Regency, Parigi Moutong Regency, Poso Regency, Sigi Regency, Tojo Una-una Regency, Toli-Toli Regency, and Palu City, covering the years 2021-2023. This results in a total sample size of 39. Data analysis was performed using Partial Least Squares Structural Equation Modeling (SEM-PLS) with the WarpPLS 7.0 software, chosen for its ability to handle relatively small sample sizes.

Findings of weaknesses in the internal control system, which were categorized into three areas: weaknesses in the accounting and reporting control system, weaknesses in the budget implementation control system, and weaknesses in the internal control structure. These weaknesses were assessed based on the number of identified issues in the internal control system as outlined in the Audit Results Summaries for the years 2021-2023 (Sari dan Darmastuti, 2023). The number of internal control system weaknesses found from 2021 to 2023 can be seen in the following graph:



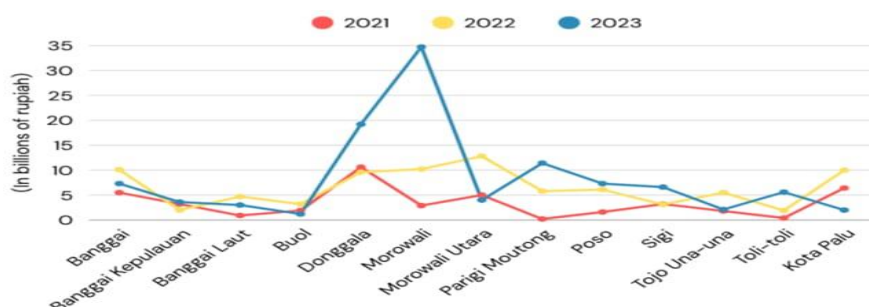
Source: Audit Results Summary 2021-2023 period (Processed by researchers, 2025)

Figure 1. The Number of Weaknesses in the Internal Control System 2021-2023

Based on the graph of non-compliance with laws and regulations above, an annual analysis of the compliance graph shows significant dynamics in each region. In 2021, the highest level of non-compliance was recorded in Donggala Regency at Rp 10.57 billion and Palu City at Rp 6.42 billion, indicating the need for a serious evaluation of financial management in these regions. In 2022, there was a shift, with North Morowali at Rp12.79 billion and Morowali at Rp10.24 billion experiencing a surge in non-compliance rates, indicating that compliance with regulations is still not optimal in this region. In 2023, the highest non-compliance values were recorded in Morowali Regency at Rp34.71 billion and Donggala at Rp19.24 billion, indicating a worsening condition compared to previous years.

Regional losses. According to Law No. 31 of 1999 on the eradication of criminal acts of corruption, state or regional losses can manifest as shortages in work volume and/or goods, overpayments unrelated to shortages in work volume and/or goods, duplicate official travel expenses, double honorarium payments, and expenditures that violate or exceed established regulations. Furthermore, non-compliance with laws and regulations can lead to regional losses, particularly a decline in revenue, which ultimately reduces local income (Istiyanto, 2016). In this

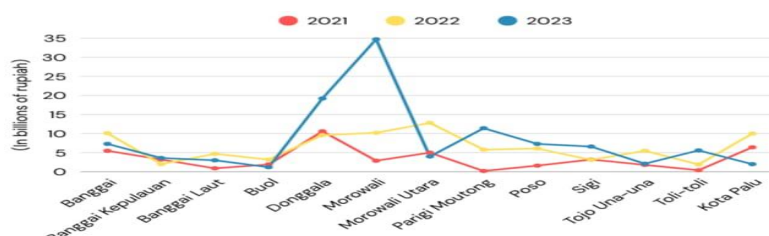
study, regional losses were measured based on the total value of losses identified by the Supreme Audit Board in the audit results of the local governments in the regencies/cities. The total regional losses can be seen in the following graph:



Source: Audit Results Summary 2021-2023 period (Processed by researchers, 2025)
Figure 2. The Total Non-Compliance with Law Regulations 2021-2023

Based on the graph of non-compliance with laws and regulations above, an annual analysis of the compliance graph shows significant dynamics in each region. In 2021, the highest level of non-compliance was recorded in Donggala Regency at Rp 10.57 billion and Palu City at Rp 6.42 billion, indicating the need for a serious evaluation of financial management in these regions. In 2022, there was a shift, with North Morowali at Rp12.79 billion and Morowali at Rp10.24 billion experiencing a surge in non-compliance rates, indicating that compliance with regulations is still not optimal in this region. In 2023, the highest non-compliance values were recorded in Morowali Regency at Rp34.71 billion and Donggala at Rp19.24 billion, indicating a worsening condition compared to previous years.

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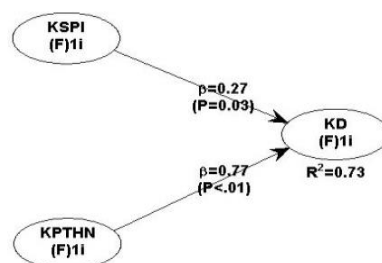


Source: Audit Result 2021-2023 period (Processed by researchers, 2025)
Figure 3. Total Regional Losses 2021-2023

Based on the regional loss graph above, 2021 shows that Donggala Regency and Palu City recorded the highest losses, amounting to Rp11.65 billion and Rp8.21 billion, respectively. This

indicates significant weaknesses in local financial management in these two areas since the beginning of the observation period. In 2022, a drastic increase occurred in Tojo Una-una Regency, which recorded a surge in losses to Rp22.13 billion, the highest among all regions that year. Additionally, Morowali Utara Regency and Banggai Regency also recorded relatively high loss values, with Donggala Regency showing the largest increase in 2023, reaching Rp17.65 billion, and Morowali District at Rp11.78 billion. On the other hand, some areas, such as Buol and Palu City, experienced a significant decrease in loss values, which could indicate improvements in financial management in those regions.

RESULT AND DISCUSSION



Source: WarpPLS 7.0 (Processed by researchers, 2025)

Figure 4. Complete Structural Equation Model

The results of the analysis indicate that the variable of internal control system weaknesses has a significant positive effect on regional losses, with a path coefficient of 0.267 and a significance level of $p=0.035$. Similarly, the variable of non-compliance with regulations also demonstrates a significant positive impact on regional losses, with a path coefficient of 0.768 and a significance level of $p<0.001$. The coefficient of determination (R^2) value of 0.733 for regional losses suggests that the independent variables in the model account for 73.3% of the variation in regional losses.

The analysis highlights a noteworthy relationship between the independent and dependent variables. The internal control system weaknesses variable significantly influences regional losses with a coefficient of 0.267 ($p=0.035$), indicating that an increase of one unit in internal control system weaknesses results in a 0.267-unit rise in regional losses. More significantly, non-compliance with laws and regulations has a stronger effect, with a coefficient of 0.768 ($p<0.001$), underscoring its crucial role in contributing to regional losses.

Additionally, the R-squared value of 0.733 shows that the independent variables explain 73.3% of the variation in the dependent variable. After adjustment, the Adjusted R-squared of 0.718 maintains the model's strong explanatory power. The Q-squared value of 0.748 further confirms the model's validity and excellent predictive ability, surpassing standard benchmarks.

In examining multicollinearity assumptions, the Full Collin VIF values of 1.119 for internal control system weaknesses and 2.565 for non-compliance with laws and regulations, both well below the threshold of 5, reassure that the model is free from significant multicollinearity issues, ensuring the reliability of the estimation results. Overall, these findings demonstrate that the developed research model not only meets rigorous statistical criteria but also has substantial practical relevance. The results offer strong empirical support for decision-making and can serve as a valuable reference for developing related policies.

Tests have been conducted to evaluate several other model fit indicators, including average path coefficient (APC), average R-squared (ARS), average adjusted R-squared (AARS), average block VIF (AVIF), and average full collinearity VIF (AFVIF), presented in the following table:

Table 1. Model Fit Test Results

Variable	Coefficient	P-Value	Criteria	Description
Average Path Coefficient (APC)	0.517	P<0.001	P<0.005	Fit
Average R-Squared (ARS)	0.733	P<0.001	P<0.005	Fit
Average Adjusted R-Squared (AARS)	0.718	P<0.001	P<0.005	Fit
Average Block Vif (AVIF)	1.032		Acceptable If ≤ 5 , Ideally ≤ 3.3	Acceptable
Average Full Collinearity Vif (AFVIF)	2.142		Acceptable If ≤ 5 , Ideally ≤ 3.3	Acceptable
Tenenhaus Gof (GOF)	0.856		Small ≥ 0.1 , Medium ≥ 0.25 Large ≥ 0.36	Large

Source: WarpPLS 7.0 (Processed by researchers, 2025)

The model fit in Table 1 comprehensively concludes that this research model meets the goodness of fit criteria. The Average Path Coefficient (APC) value of 0.517 indicates a strong relationship. The $p < 0.001$ shows the significance of the relationship between variables in the model. The model is able to explain the data variation well, as indicated by the Average R-squared (ARS) value of 0.733 and the Adjusted Average R-squared (AARS) of 0.718, which are significant at the $p < 0.001$ level. The multicollinearity test reinforces this result. The AVIF value produced is 1.032, and the AFVIF is 2.142. The model can ensure that there is no multicollinearity issue if the value is below the threshold of 5. The position of this model becomes even stronger with a Goodness of Fit (GoF) value of 0.856, which falls into the large category (exceeding the threshold of 0.36) because its predictive power and explanatory strength are very good. Therefore, all of the results of this analysis consistently prove that the proposed research model has met all statistical requirements, both in terms of the strength of the relationship between variables, the explanatory power of the model, and the assumption of multicollinearity.

The effect of internal control system weaknesses on regional losses. The results of hypothesis testing indicate that weaknesses in the internal control system have a positive and significant impact on regional losses. Specifically, the study reveals that the greater the number of internal control system weaknesses identified, the higher the regional losses. These findings align with the fraud triangle theory, which suggests that fraud occurs when a situation creates opportunities, often due to weaknesses in the internal control system. This study supports previous research by Kustiawan (2016); Omposunggu et al. (2019), which shows that weak supervision makes organizational governance less effective. As a result, the opportunity for fraud increases (Mulia et al. 2017). Fraud, as defined by Supriyanto (2022), involves any deliberate act to misappropriate the property or rights of another person or entity. Therefore, research conducted by Atmaja W and Probahudono (2015) can be interpreted that the greater the weakness in the internal control system, the greater the losses that the region can experience. Research by Balsam et al. (2014), Fernandhytia



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and Muslichah (2020), and Yuniar et al. (2021) supports the argument that effective internal control serves as a deterrent to accounting fraud. The most dominant weakness was in the aspect of controlling revenue and expenditure budgets, which included inaccurate budget planning, discrepancies in budget realization, and weak monitoring and evaluation. Pramesti and Haryanto (2019) showed that the greater the number of weaknesses in the internal control system, the greater the opportunity for fraudulent acts that could result in regional losses.

The effect of findings of non-compliance with laws and regulations on regional losses. The results of hypothesis testing reveal that non-compliance with laws and regulations has a positive and significant impact on regional losses. The study shows that as the level of non-compliance increases regional losses also rise. These findings support the fraud triangle theory, specifically the elements of "pressure" and "rationalization." Pressure stems from unmet demands or needs that cannot be satisfied through lawful means, while rationalization occurs when individuals justify their actions. These conditions create opportunities for fraud, leading to increased regional losses. The study aligns with the findings of Din et al. (2022); Nurfaidah and Novita (2022), who indicate a correlation between non-compliance with laws and regulations and regional losses. These losses are often in the form of financial damage caused by non-compliance or negligence by regional financial managers (Budiman and Amyar, 2021). Furthermore, research by Mutiara et al. (2022); Rumangun et al. (2021) highlights the significant relationship between legal compliance and the quality of local government financial reports. Of the various types of non-compliance with regulations found, the most dominant weakness was non-compliance related to overpayments other than underpayment of work and/or goods such as overpayment of employee benefits. High levels of non-compliance can create gaps in legal implementation, ultimately leading to greater financial losses for the region (Aswar et al., 2022).

CONCLUSION

This study reveals a significant relationship between regional losses and audit findings related to non-compliance with laws and regulations, as well as weaknesses in the internal control system within district/city governments in Central Sulawesi Province during the 2021-2023 period. The analysis using SEM-PLS confirms that both research hypotheses are supported with a high degree of statistical confidence. This indicates that weaknesses in the internal control system have a positive and significant effect on regional losses, with greater weaknesses leading to higher losses. Additionally, non-compliance with laws and regulations significantly contributes to increased regional losses.

The study highlights the need to strengthen internal control systems and enhance compliance with laws and regulations in regional financial management. As a strategic measure, local governments in Central Sulawesi Province should prioritize policies that promote legal compliance, improve oversight, and enforce strict penalties for non-compliance to mitigate potential financial losses. These findings are consistent with the fraud triangle theory, which suggests that weaknesses in internal control and non-compliance with laws create opportunities for fraudulent activities that negatively impact local finances. Future research is encouraged to investigate other factors that may contribute to local government losses, such as organizational culture, leadership, the level of public participation in oversight, and the role of information technology in local government financial management.

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