

The Influence Of Audit Findings And The Level Of Dependence On Follow-Up Of Audit Result Recommendations On Regional Governments In Bengkulu Province

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Abstract

Follow-up on recommendations from the Audit Board of the Republic of Indonesia (BPK RI) is an important component of strengthening accountability and regional financial governance. However, the completion of audit recommendations in Bengkulu Province remains problematic, requiring the identification of factors that influence follow-up implementation. This study aims to analyze the effects of audit findings and fiscal dependency on the follow-up of BPK RI audit recommendations in local governments in Bengkulu Province. This study employed a quantitative associative approach using secondary data from 11 local governments during 2020–2024, resulting in 55 analytical units. The data were analyzed using panel data regression with the Fixed Effect Model (FEM), along with t-test, F-test, and coefficient of determination. Audit findings had a negative and significant effect on recommendation follow-up, with a probability value of 0.0119 and a coefficient of -0.006455. Fiscal dependency also has a negative and significant effect, with a probability value of 0.0144 and a coefficient of -1.205355. Simultaneously, both variables significantly affected recommendation follow-up, with a probability value of 0.000009 and an explanatory contribution of 51%. Audit findings and fiscal dependency significantly affect BPK RI audit recommendation follow-up both partially and simultaneously.

Keywords: Audit Findings, Follow-up on Audit Recommendations, Level of Dependency



INTRODUCTION

Regional autonomy in Indonesia requires local governments to manage their finances in an orderly, transparent, and accountable manner, as mandated by Law Number 23 of 2014 concerning Regional Government and Government Regulation Number 12 of 2019 concerning Regional Financial Management. The Regional Government Financial Report (LKPD) must be audited by the Supreme Audit Agency (BPK RI) to assess its fairness and compliance with government accounting standards (Law of the Republic of Indonesia Number 15 of 2004).

The results of the Indonesian Supreme Audit Agency (BPK RI) audit are presented in an Audit Result Report (LHP), which contains findings and recommendations for improvement that must be followed up by authorized officials (Law of the Republic of Indonesia Number 15 of 2004; BPK Regulation Number 2 of 2017). Actively following up on BPK recommendations is an important indicator of accountability and maintaining the credibility of local government financial governance (Furqan et al., 2023).

However, empirical evidence indicates that the completion rate of the Supreme Audit Agency (BPK RI) recommendations remains relatively low, both nationally and regionally. According to official BPK RI data (2026), Bengkulu Province was recorded as the region with the lowest recommendation follow-up percentage on Sumatra Island, reaching only 26.17% from 2020 to 2024, with a downward trend.

Low commitment to following up on audit findings has the potential to reduce the level of accountability and trigger repeated findings in the following budget year. (Ikhsan & Sulastri, 2025) Therefore, identifying factors that influence the effectiveness of resolving audit recommendations is crucial for recovering regional losses and improving the quality of governance.

One factor thought to influence the resolution rate is the number of audit findings, where a high number of findings reflects the complexity of the financial issues. In this case, (Artha et al., 2024), found that audit findings had a negative impact on the follow-up of BPK RI recommendations, while different results were shown by (Iriawan & Usaid, 2026), Iriawan et al. (2026) who stated that audit findings did not have a significant effect.

In addition to audit findings, the level of fiscal dependence on the central government is also suspected of influencing regional responsiveness due to weak direct monitoring mechanisms. (Fadhilsyah et al., 2025). There are inconsistencies in research results such as findings (Harlin et al., 2023), which states that the significant influence is inversely proportional to the research (Kusmarini & Respati, 2022), creating a research gap that is interesting to re-examine.



To bridge this gap, this study combines audit findings and fiscal dependency variables into a single, comprehensive analysis model. Focusing on local governments in Bengkulu Province and using the most recent data spanning 2020–2024, this study is expected to provide more up-to-date empirical updates on the determinants of follow-up to the Supreme Audit Agency (BPK RI) recommendations.

Methodology

This study uses a quantitative approach with an associative research type, which aims to analyze the influence of audit findings and the level of dependence on follow-up recommendations of the audit results. The study was conducted in local governments in Bengkulu Province, consisting of 1 provincial government, 9 district governments, and 1 city government. The observation period covers 2020–2024, while the research implementation lasted for five months, namely March to July 2026. The study population included all 11 local governments in Bengkulu Province whose financial reports were audited by the Indonesian Supreme Audit Agency (BPK RI) during the observation period. The sampling technique used saturated sampling, so that the entire population was sampled with 11 local governments for five years and produced 55 analysis units.

Data collection used secondary data obtained through documentation of the List of Recapitulation of Monitoring Results, Follow-up Recommendations for Audit Results, and Regional Government Financial Reports (LKPD) of local governments in Bengkulu Province for 2020–2024 published by the Indonesian Audit Board (BPK RI). The data obtained were then processed to measure audit findings, dependency levels, and follow-up recommendations. Data analysis used panel data regression because the study combined cross-sectional data in the form of 11 local governments and time series data for five years. The selection of regression models was carried out through the Common Effect Model (CEM), Fixed Effect Model (FEM), and Random Effect Model (REM) with Chow, Hausman, and Lagrange Multiplier tests to determine the most appropriate model.

Next, the analysis was conducted through assumption and hypothesis testing. Assumption testing included normality, multicollinearity, heteroscedasticity, and autocorrelation tests to ensure the feasibility of the regression model. Hypothesis testing was conducted using the coefficient of determination (R^2), t-test, and F-test. The t-test was used to determine the effect of audit findings and the level of partial dependence on follow-up recommendations from the audit results, while the F-test was used to determine the influence of both independent variables simultaneously. Data processing and analysis were performed using statistical software that supports panel data regression analysis.



RESULTS AND DISCUSSION**Model Selection Test Results****1. Chow Test****Table 1. Chow Test Results**

Redundant Fixed Effects Tests				
Equation: Untitled				
Cross-section fixed effects test				
Effects Test	Statistics	df	Prob.	
Cross-section F	3.503952	(10.42)	0.0020	
Cross-section Chi-square	33.365497	10	0.0002	

Source: Processed data output (Eviews 13), 2026

The table shows that the Chow test results show a probability value of 0.0002 for the cross-section Chi-square test. This figure is less than 0.05. This means that H1 is accepted and H0 is rejected, so the most appropriate model for this test is the Fixed Effects Model (FEM). Therefore, the test will proceed to the next stage, the Hausman test.

2. Hausman test**Table 2. Hausman Test Results**

Correlated Random Effects - Hausman Test				
Equation: Untitled				
Cross-section random effects test				
Test Summary	Chi-Sq. Statistic	Chi-Sq. df	Prob.	
Random cross-section	19.571733	2	0.0001	

Source: Processed data output (Eviews 13), 2026

The table shows that the Hausman test results show a probability value of 0.0001 for the random cross-section. This figure is less than 0.05. This means that H1 is accepted and H0 is rejected, so the most appropriate model to use in this test is the Fixed Effects Model (FEM).

Based on the two tests that have been carried out, in Table 3 the author summarizes the results of data processing from the Chow test and the Hausman test.



Table 3. Panel Data Model Test Results

Panel Data Model Test	Probability Value	Selected Model
Chow Test	$0.0002 < 0.05$	<i>Fixed Effect Model(FEM)</i>
Hausman test	$0.0001 < 0.05$	<i>Fixed Effect Model(FEM)</i>

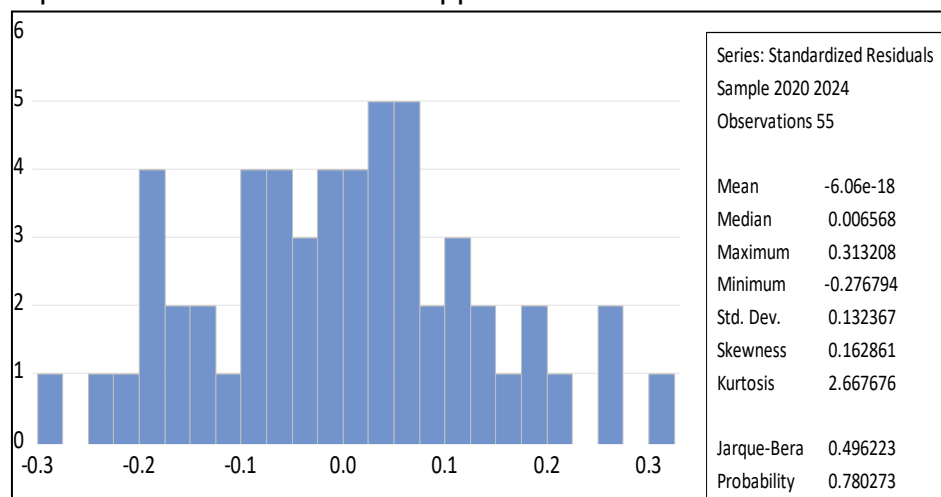
Source: Processed data output (Eviews 13), 2026

Table 3 shows that the Fixed Effect Model (FEM) was selected twice, namely in the Chow test and the Hausman test. Therefore, it can be concluded that of the three existing models, namely the Common Effect Model (CEM), Fixed Effect Model (FEM), and Random Effect Model (REM), the Fixed Effect Model (FEM) is the most appropriate model for use in panel data regression in this study. The best model has been selected through the Chow and Hausman tests, so there is no need to conduct a Lagrange Multiplier (LM) test. The Lagrange Multiplier (LM) test is conducted to select the most suitable model between the Common Effect Model (CEM) and the Random Effect Model (REM). However, based on the results of the two previous tests, neither model was selected. Therefore, according to (Sugiyanto et al., 2022), further testing with the Lagrange Multiplier (LM) test is no longer needed if the Fixed Effect Model (FEM) has been selected as the best model.

Classical Assumption Test Results

1. Normality test

Figure 1 presents the results of the normality test in this study. This test was carried out with the help of the Eviews version 13 application.



Source: Processed data output (Eviews 13), 2026

Figure 1. Normality Test Results

The results of the normality test show that the probability value, the primary criterion for assessing this test, is 0.780273. This value is greater than 0.05. Based on the decision-making criteria for the normality test, this condition indicates that the regression model in this study is normally distributed. In other words, deviations from the residual distribution that could affect the accuracy of the regression model did not occur in this study. These test results demonstrate that the normality assumption is not violated, and the regression model can be considered valid in terms of residual distribution.

2. Multicollinearity Test

Table 4. Multicollinearity Test Results

Variance Inflation Factors			
Date: 05/12/26 Time: 08:53			
Sample: 2020 2024			
Included observations: 55			
Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	0.170975	417.4377	NA
TA_X1	6.02E-06	10.75767	1.014716
TK_X2	0.222826	423.1559	1.014716

Source: Processed data output (Eviews 13), 2026

ResultsThe research results in Table 4 show that both variable X1, namely audit findings, and variable X2, namely the Dependency Level, have a VIF value of 1.014716, meaning the VIF value is less than 10.00. Based on the testing criteria put forward by(Ghozali & Ratmono, 2017), a regression model can be said to not experience multicollinearity problems if the VIF value of the independent variable is less than 10.00, so it can be concluded that this regression model is free from multicollinearity problems.

3. Heteroscedasticity Test

Table 5. Heteroscedasticity Test Results

Dependent Variable: ABS_RES	
Method: Panel Least Squares	
Date: 06/08/26 Time: 09:53	
Sample: 2020 2024	
Periods included: 5	
Cross-sections included: 11	
Total panel (balanced) observations: 55	

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Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.149017	0.188313	-0.791329	0.4332
TA_X1	-0.001641	0.001117	-1.468243	0.1495
TK_X2	0.335874	0.214979	1.562359	0.1257

Source: Processed data output (Eviews 13), 2026

Table 5 shows that the probability value for the Audit Findings variable is 0.1495 and the probability value for the Dependency Level is 0.1257. The probability values for both variables are above 0.05. Therefore, referring to the testing criteria proposed by (Ghozali, 2021) A regression model is declared free from heteroscedasticity if the confidence interval is greater than 0.05. Therefore, the regression model in this study is free from heteroscedasticity. This condition indicates that the residual variances in the observations are homoscedastic, or equal.

3. Autocorrelation Test

Table 6. Autocorrelation Test Results

Mean dependent var	0.677151
SD dependent var	0.215472
Akaike info criterion	-0.752099
Schwarz criterion	-0.277639
Hannan-Quinn criter.	-0.568622
Durbin-Watson stat	1.535122

In Table 6, it can be seen that the Durbin-Watson stat value is at 1.535122, which is in the range of -2 and +2. So, if we refer to the testing criteria in Santoso's book, (2018:207), it can be seen that this regression model does not have an autocorrelation problem. This condition also indicates that there are no residual values that are interrelated between periods. Therefore, the regression model meets the classical assumption of autocorrelation.

Panel Data Regression Analysis Results

Table 7. Panel Data Regression Results

Dependent Variable: Y	
Method: Panel Least Squares	
Date: 06/02/26 Time: 20:29	
Sample: 2020 2024	

Periods included: 5				
Cross-sections included: 11				
Total panel (balanced) observations: 55				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.905122	0.413491	4.607407	0.0000
TA_X1	-0.006455	0.002454	-2.630934	0.0119
TK_X2	-1.205355	0.472044	-2.553481	0.0144
	Effects Specification			
Cross-section fixed (dummy variables)				
R-squared	0.622623	Mean dependent var		0.677151
Adjusted R-squared	0.514801	SD dependent var		0.215472
SE of regression	0.150090	Akaike info criterion		-0.752099
Sum squared residual	0.946134	Schwarz criterion		-0.277639
Log likelihood	33.68273	Hannan-Quinn criter.		-0.568622
F-statistic	5.774541	Durbin-Watson stat		1.535122
Prob(F-statistic)	0.000009			

Source: Processed data output (Eviews 13), 2026

Based on the data processing results presented in Table 7, a panel data regression model was estimated to analyze the relationships between variables. The resulting panel data regression equation can be written as follows:

$$Y = \alpha + \beta_1.X_1 + \beta_2.X_2 + e$$

$$Y = 1.905122 - 0.006455.X_1 - 1.205355.X_2 + e$$

Information

- Y = Follow-up on Examination Result
Recommendations
- X1 = Audit Findings
- X2 = Dependency Level
- e = Error Term or Level of Estimator Error

The results of the model equation can be interpreted as follows:



1. The regression equation shows that the constant value is 1.905122. This indicates that the independent variables, namely Audit Findings (X1) and Dependence Level (X2) are considered constant or have a value of zero, then the value of the dependent variable, namely Follow-up on Audit Result Recommendations (Y) is estimated at 1.905122.
2. The regression equation shows that the regression coefficient value of the Audit Findings Variable (X1) is negative, namely 0.006455. This means that every 1% increase in audit findings will cause a decrease in the Follow-up Recommendation value of Audit Results by 0.64%.
3. The regression equation shows that the regression coefficient value of the Dependency Level variable (X2) is negative, namely 1.205355. This means that every 1% increase in the Dependency Level will cause a decrease in the Follow-up Recommendation Examination Result value of 120%.

Hypothesis Test Results

1. Coefficient of Determination Test (R2)

Table 8. Results of the Determination Coefficient (R2) Test

R-squared	0.622623
Adjusted R-squared	0.514801
SE of regression	0.150090
Sum squared residual	0.946134
Log likelihood	33.68273
F-statistic	5.774541
Prob(F-statistic)	0.000009

Source: Processed data output (Eviews 13), 2026

The coefficient of determination can be seen in the Adjusted R-square section of the test. Based on the results of the coefficient of determination test in Table 4.8, it can be seen that the coefficient of determination in this study is 0.514801 or equivalent to 51%. This value explains the ability of the independent variable to explain the dependent variable. Therefore, in this condition, it illustrates that the Audit Findings and Dependency Level variables are able to explain the Follow-up to Audit Result Recommendations variable by 51%, while the remaining 49% (100% - 51%) is explained by other factors or variables not included in this research model.



2. Partial Significance Test Results (t)**Table 9. Results of Partial Significance Test (t)**

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.905122	0.413491	4.607407	0.0000
TA_X1	-0.006455	0.002454	-2.630934	0.0119
TK_X2	-1.205355	0.472044	-2.553481	0.0144

Source: Processed data output (Eviews 13), 2026

Based on Table 9, it can be seen that the probability values for both variables in this study are less than 0.05. This means that the Audit Findings and Dependency Level variables partially influence the Follow-Up on Audit Result Recommendations. Furthermore, proof of the hypothesis can be seen from the comparison of the calculated t value with the t table. The method for calculating the t table value can be done using the following formula:

t table = TINV (probability; deg_freedom)

t table = TINV (0.05; N – K - 1)

t table = TINV (0.05; 55 – 2 - 1)

t table = TINV (0.05; 52)

t table = 2.00665

Information:

TINV = Formula for calculating t table in Excel

Probability = Significance value 0.05

Deg_freedom = Degrees of freedom

N = Total sample

K = Number of independent variables

Based on the results of the formula calculation, the t-table value obtained is 2.00665. Based on Table 9 and the results of the t-table calculation, the following is a detailed explanation of the results of the partial significance test (t) in this study:

- Based on the results of the statistical t-test that has been conducted, the results obtained are that the Audit Findings variable (X1) obtained a calculated t value > t table, namely 2.630934 > 2.00665. In addition, the probability value obtained is also smaller than 0.05, which is 0.0119. Thus, it can be concluded that H1 is accepted so that Audit Findings have a partial influence on Follow-up Recommendations of Audit Results.
- Based on the results of the statistical t-test that has been conducted, the results show that the Dependency Level variable (X2) obtained a calculated t value > t table, namely 2.553481 > 2.00665. In addition, the probability value obtained is also smaller



than 0.05, which is 0.0144. Thus, it can be concluded that H2 is accepted so that the Dependency Level has a partial influence on the Follow-up of Examination Result Recommendations.

3. Simultaneous F Test Results

Table 10. Simultaneous F Test Results

R-squared	0.622623
Adjusted R-squared	0.514801
SE of regression	0.150090
Sum squared residual	0.946134
Log likelihood	33.68273
F-statistic	5.774541
Prob(F-statistic)	0.000009

Source: Processed data output (Eviews 13), 2026

Based on Table 10, it can be seen that the probability value of the F-statistic test results is $0.000009 < 0.05$ and the calculated F-value is 5.774541. Meanwhile, to calculate the F-table value, the following formula can be used:

F table = FINV (probability; deg_freedom1; deg_freedom2)

F table = FINV (0.05; K; N – K – 1)

F table = FINV (0.05; 2; 55 – 2 – 1)

F table = FINV (0.05; 2; 52)

F table = 3.17514

Based on the results of the formula calculation, the F table value is 3.17514. So it can be concluded that the calculated F value > F table, namely $5.774541 > 3.17514$, this means that H3 in this study is accepted, namely Audit Findings and Dependence Level have a joint effect on Follow-up of Audit Result Recommendations.

DISCUSSION

The Influence of Audit Findings on Follow-up of Audit Result Recommendations in Regional Governments in Bengkulu Province

From the hypothesis test that has been conducted, the probability value of the Audit Findings variable (X1) is obtained to be smaller than 0.05, which is 0.0119. In addition, the calculated t value obtained is greater than the t table value, which is $2.630934 > 2.00665$. These results indicate that the Audit Findings variable has an effect on the Follow-up of Audit Result Recommendations. Based on the test conducted, the regression coefficient value of the Audit Findings variable shows that there is an influence



in a negative direction of -0.006455. Thus, every 1% increase in Audit Findings will have an impact on a decrease in the Follow-up of Audit Result Recommendations by 0.64%.

The audit findings represent weaknesses in the Internal Audit Unit (SPI) and non-compliance with laws identified by the Indonesian Supreme Audit Agency (BPK RI) during the audit. The large number of audit findings indicates persistent weaknesses in local government financial management. The greater the number of audit findings, the greater the number of recommendations that must be followed up. This situation encourages the government, as the agent, to immediately implement corrective measures as a form of accountability to the public, as the principal.

Based on the analysis of the main audit findings in the Audit Result Report, the audit findings in the Regional Government of Bengkulu Province were dominated by non-compliance with laws, such as revenue shortfalls, overpayments, and spending realization that did not comply with regulations. This condition certainly requires significant coordination and communication involving multiple parties so that recommendations can be followed up appropriately and in a timely manner. According to (Nurhayati et al., 2022), the large number of parties involved can hinder the process of following up on recommendations from the audit results.

Thus, the high number of audit findings not only reflects the magnitude of the problems in regional financial management but also indicates the increasingly complex process of following up on audit recommendations. Furthermore, the large number of identified findings means that local governments require more time to complete follow-up actions. From an agency theory perspective, this can increase the potential for agency problems due to differing interests, difficult coordination, and differences in the completeness of information. This situation impacts the optimization of agent performance in following up on recommendations received from audit findings.

A concrete example of the counterintuitive relationship between audit findings and follow-up recommendations can be seen in the Bengkulu Provincial Government. In 2020, when the number of audit findings reached 23, follow-up actions were taken at 56.45%. Then in 2021, findings increased to 61, and follow-up recommendations decreased to 20.91%. A similar trend occurred in the Bengkulu City Government, where in 2021, 15 findings were identified and the follow-up recommendation rate was 93.18%. However, the following year, the number of findings increased to 35, resulting in a significant decrease in follow-up recommendations to 31.68%.

The results of this study strengthen the research that has been conducted by (Fadhilsyah et al., 2025), which states that Audit Findings have a significant influence on Follow-Up on Audit Result Recommendations. When viewed from the direction of the influence, the results of this study are relevant to the findings in the previous study. (Artha et al., 2024), namely, Audit Findings negatively impact the Follow-Up on Audit Result



Recommendations. Therefore, a greater number of Audit Findings will result in a decrease in the Follow-Up on Audit Result Recommendations.

The Influence of Dependence Level on Follow-up of Audit Result Recommendations in Regional Governments in Bengkulu Province

From the hypothesis test that has been conducted, the probability value of the Dependency Level variable (X_2) is smaller than 0.05, which is 0.0144. In addition, the calculated t value obtained is greater than the t table value, which is $2.553481 > 2.00665$. These results indicate that the Dependency Level variable has an effect on the Follow-up of Examination Result Recommendations. Based on the test conducted, the regression coefficient value of the Dependency Level variable shows that there is a negative influence of 1.205355. So that every 1% increase in the Dependency Level will have an impact on the decrease in the Follow-up of Examination Result Recommendations by 120%.

The level of dependency can be reflected in the amount of transfer funds received by local governments. Based on agency theory, the financial relationship between the central government and local governments is a form of principal-agent relationship. Transfer funds provided by the central government to local governments constitute a form of trust that must be managed effectively and accounted for through good financial governance. In agency theory, a supervisory mechanism is needed to ensure that local governments, as agents, do not engage in actions that deviate from the interests of the central government and the community, as principals. This supervisory mechanism can take the form of inspections, sanctions, and rewards. However, in reality, the supervisory mechanism for implementing follow-up recommendations from audit results has not been fully implemented optimally. According to (Putra & Sentosa, 2021), the lack of firm real sanctions from the central government is one of the factors hindering the follow-up of audit recommendations.

The continued distribution of significant transfer funds despite suboptimal local government accountability through follow-up on recommendations may reflect relatively limited control pressure from the central government. Negligent local government action on audit recommendations can occur if the mandate for transfer funds is not accompanied by substantial and robust controls. (Fadhilsyah et al., 2025). Therefore, even though follow-up on audit recommendations is less than optimal, local governments do not feel the pressure to improve accountability by following up on audit recommendations. This occurs because there are no sanctions or direct consequences for the transfer funds received. Therefore, the increasing level of dependency tends to make local governments less serious and responsive in carrying out their responsibilities by following up on audit recommendations from the Supreme Audit Agency (BPK RI).



As a concrete example of the opposite relationship between the Dependency Level and the follow-up of audit recommendations, it can be seen in the Seluma Regency Government. In 2023, the dependency level was 95.90% and the total number of recommendations followed up was 45.39%; however, in 2024 there was an increase in the dependency level to 96.25%, resulting in a decrease in the follow-up of recommendations made, namely to 38.00%. This condition also occurred in the Kaur Regency Government which had a dependency level of 93.12% in 2023 with a follow-up of 72.41%, then in the following year there was an increase in the dependency level to 95.62%, causing a decrease in the number of recommendations followed up to 48.94%.

The findings in this study support research that has been conducted by Lestari & Lestari (2022), which states that the level of dependency has a significant influence on the follow-up of recommendations from the audit results. However, if the focus of the findings is viewed through the direction of the hypothesis test results, the results of this study are in line with the results of the previous study. (Fadhilsyah et al., 2025), namely, the Dependency Level negatively influences the Follow-Up of Audit Recommendations. Therefore, a higher Dependency Level will result in a decrease in the Follow-Up of Audit Recommendations.

The Influence of Audit Findings and the Level of Dependence on Follow-up of Audit Result Recommendations on Regional Governments in Bengkulu Province

Based on the results of the statistical F test that has been conducted, the probability value obtained is smaller than 0.05, which is 0.000009. These results are also strengthened by the statistical F value which is greater than the F table value, which is $5.774541 > 3.17514$. This condition indicates that Audit Findings and Dependency Level have a simultaneous effect on the Follow-up of Audit Result Recommendations. By looking at the Adjusted R-squared value, it can also be seen that the variables Audit Findings and Dependency Level contribute to influencing the Follow-up of Audit Result Recommendations by 51%, while the remaining 49% (100% - 51%) is influenced by variables not included in the research model.

Together, numerous audit findings and a high level of dependency can lead to suboptimal follow-up of audit recommendations. A high level of audit findings indicates weaknesses in regional financial management that must be addressed by following up on audit recommendations. The greater the number of audit findings, the more time required to follow up on audit recommendations. Furthermore, the level of complexity also increases, potentially leading to significant agency problems. Furthermore, a high level of dependency without strong oversight from the central government can reduce the incentive for regional governments to improve accountability by implementing recommendations issued by the Supreme Audit Agency (BPK RI).

From an agency theory perspective, the government, as an agent, has an obligation to manage finances effectively and responsibly to the central government and the public as principals. However, when local governments face numerous audit findings and a high Dependency Level, they face a growing number of recommendations, yet there is little motivation because transfer funds continue to be disbursed to local governments despite suboptimal financial management. This leaves local governments without the incentive to improve accountability by following up on recommendations. Therefore, audit findings and Dependency Levels collectively influence the follow-up of audit recommendations.

The findings of this study support the results of research conducted by (Ghaniya, 2023), namely that audit findings have a significant influence on the follow-up of audit recommendations. Meanwhile, the results of the study (Harlin et al., 2023), shows that the Dependency Level influences the follow-up of recommendations from the examination results.

CONCLUSION

It can be concluded that audit findings and the level of dependency have a partial and simultaneous effect on the follow-up of recommendations from the Supreme Audit Agency (BPK RI) audit results in local governments in Bengkulu Province for the 2020–2024 period. Audit findings have a negative and significant effect on the follow-up of recommendations, indicating that the more audit findings, the lower the level of follow-up of recommendations carried out by local governments. The level of dependency also has a negative and significant effect, so that increasing local government dependence on the central government tends to be followed by a decrease in follow-up of recommendations. Simultaneously, both variables have a significant effect on the follow-up of recommendations.

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