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Comparison Of Local Government Audit Opinions Before And After The Covid-19 Pandemic: Implications For The Quality And Reliability Of Financial Reporting In Indonesia

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Abstract

This study compares the distribution of audit opinions on Indonesian local government financial statements (LKPD) before and after the COVID-19 pandemic and examines changes in internal control weaknesses that may provide contextual explanations for the observed pattern. The study uses secondary data from the Audit Board of the Republic of Indonesia (BPK RI) and its Semester Audit Summaries (Ikhtisar Hasil Pemeriksaan Semester/IHPS) covering 2015-2024. The pre-pandemic period is defined as 2015-2019 and the post-pandemic period as 2020-2024. The quantitative analysis uses a Pearson Chi-Square test on 5,426 LKPD observations, while internal control weaknesses and non-compliance findings are examined descriptively and comparatively. The results show a significant difference in the distribution of audit opinions between the two periods ($\chi^2 = 246.172$; $df = 3$; $p < 0.001$). The proportion of unqualified opinions (WTP) increased from 74.9% before the pandemic to 90.8% after the pandemic, while qualified opinions (WDP) declined from 21.6% to 8.4% and disclaimer opinions (TMP) from 3.4% to 0.7%. The effect size is nevertheless limited to small-to-moderate magnitude (Cramer's V = 0.213). A Monte Carlo confirmation test also produced $p < 0.001$. Internal control findings reveal a more nuanced pattern: weaknesses in financial report preparation and incomplete procedures declined substantially, whereas weaknesses associated with improper policies causing lost revenue (+40.0%), higher costs (+55.6%), and non-compliance with available SOPs (+3.2%) increased. Non-compliance findings also increased notably in contract execution, expenditure compliance, honorarium payments, and asset control. Overall, the pandemic coincided with a statistically significant improvement in audit-opinion distribution, but this

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improvement did not eliminate operational internal-control risks. Audit opinion therefore provides an important external signal of reporting quality, while internal-control findings provide complementary information about the underlying quality of financial-management processes.

Keywords: audit opinion; local government financial reporting; internal control system; COVID-19; Chi-Square; public sector accounting

INTRODUCTION

The COVID-19 pandemic created an extraordinary external shock for public-sector financial management. In Indonesia, the pandemic required local governments to alter spending priorities, implement budget refocusing and reallocation, accelerate procurement, and maintain public services under conditions of uncertainty. Such changes increased the complexity of financial transactions and created new challenges for accounting, accountability, and internal control. The pandemic therefore provides an important context for evaluating whether the quality and reliability of local government financial reporting changed relative to the pre-pandemic environment (Anas, 2021; Hidayat & Sirait, 2022; Ritonga & Suyanto, 2022).

Government financial statements are a central mechanism of public accountability and transparency. In Indonesia, local government financial reporting is governed by public-sector accounting standards and must support users in assessing accountability and decision making. Reliability is particularly important because financial information should be free from material error and bias, faithfully represented, verifiable, and neutral (Government of Indonesia, 2010). The Audit Board of the Republic of Indonesia (BPK RI) examines local government financial statements and issues audit opinions based on the applicable government accounting standards, internal control, and compliance with laws and regulations (Government of Indonesia, 2004a; BPK RI, 2017).

Audit opinion can therefore function as an external indicator or signal of financial reporting quality. The four opinion categories used by BPK RI are Unqualified Opinion (*Wajar Tanpa Pengecualian*/WTP), Qualified Opinion (*Wajar Dengan Pengecualian*/WDP), Adverse Opinion (*Tidak Wajar*/TW), and Disclaimer of Opinion (*Tidak Memberikan Pendapat*/TMP). In general, WTP represents the most favorable conclusion concerning the fairness of financial statement presentation under the audit criteria. However, an unqualified opinion does not mean that all financial-management processes are free from weaknesses. Internal-control findings may remain when they do not lead to material misstatement affecting the fairness of the financial statements.

The issue became especially relevant during and after COVID-19. Prior literature indicates that the pandemic affected financial reporting processes, audit evidence,

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reporting delays, and the operating environment of public organizations (Saha, 2022; Fidiana & Retnani, 2023). International public-sector discussions also emphasize that crises can expose weaknesses in public financial reporting, fiscal transparency, and institutional capacity (OECD, 2020; World Bank, 2025). In Indonesia, studies and audit-related analyses similarly show that local governments faced substantial changes in budgeting, procurement, and accountability arrangements during the pandemic (Satispi et al., 2021; Ritonga & Suyanto, 2022).

Despite this context, an increase in the proportion of WTP opinions cannot by itself demonstrate that all aspects of financial management improved. Internal control system (SPI) findings provide additional information about weaknesses in the processes supporting financial reporting. The research underlying this article therefore combines a quantitative comparison of audit-opinion distributions with descriptive-comparative analysis of SPI weaknesses and non-compliance findings. This design is intended to distinguish changes in the formal audit signal from changes in the operational conditions revealed by BPK findings.

The research gap addressed by this study is the limited empirical evidence that simultaneously compares local government audit-opinion distributions across the pre- and post-COVID periods and examines how the characteristics of internal-control weaknesses changed across the same national sample. The study asks three questions: (1) Is there a significant difference in the distribution of local government audit opinions between 2015-2019 and 2020-2024? (2) How did the proportion of each audit-opinion category change? and (3) How did the characteristics of SPI weaknesses and related non-compliance findings change between the two periods?

The study is also informed by Signaling Theory and Institutional Theory. Signaling Theory explains why an audit opinion can communicate externally observable information about financial-reporting quality while not fully revealing the organization's internal condition (Spence, 1973; Connelly et al., 2025). Institutional Theory, meanwhile, helps explain how local governments respond to changes in regulatory, political, and operational pressures and how these pressures may alter the way internal-control practices are implemented (Meyer & Rowan, 1977; DiMaggio & Powell, 1983).

METHOD

This study employs a comparative design using secondary data. The unit of analysis is the local government financial statement receiving an audit opinion from BPK RI. The observation period covers 2015-2024, divided into a pre-pandemic period (2015-2019) and a post-pandemic period (2020-2024). The study does not estimate a causal model in which individual explanatory variables determine audit opinions. Instead,

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COVID-19 is treated as an external shock, and the analysis compares the distribution of audit opinions and the characteristics of internal-control findings across two periods.

The audit-opinion data were compiled from BPK RI Semester Audit Summaries (IHPS) and related audit publications. Across the ten-year period, 5,426 LKPD observations were identified, consisting of 2,709 observations before the pandemic and 2,717 observations after the pandemic. The opinion categories were WTP, WDP, TMP, and TW. Frequency and proportion were calculated for each period.

The principal quantitative test was the Pearson Chi-Square test of independence using a 2 × 4 contingency table: period (pre-pandemic versus post-pandemic) by audit-opinion category. The null hypothesis states that the distribution of audit opinions does not differ between the two periods. The alternative hypothesis states that the distributions differ. Statistical decisions were based on a 5% significance level. Because the TW category had a very small frequency and several expected counts were below 5, a Monte Carlo confirmation procedure was also used to assess whether the conclusion remained significant under a simulation-based approach. Adjusted residuals were examined to identify which opinion categories contributed most strongly to the distributional difference. Cramer's V was used to describe the strength of association.

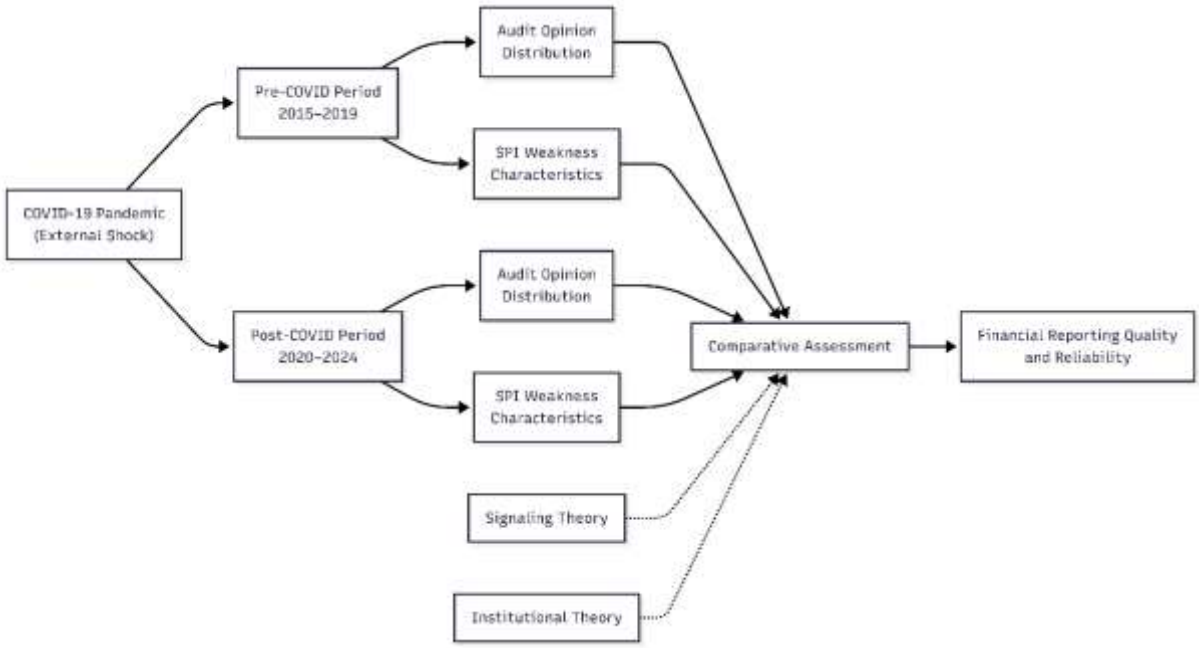
SPI analysis followed a descriptive-comparative approach. BPK findings were classified according to the categories reported in IHPS. The analysis emphasized the frequency and direction of change in the most prominent weaknesses and non-compliance findings. The interpretation focused on whether the post-pandemic pattern was characterized by a general increase in weaknesses or by a shift in the type of weakness—from administrative and reporting problems toward implementation, efficiency, revenue management, procurement, and asset-control problems.

The quality and reliability of local government financial reporting are therefore not treated as a single directly observed variable. They are interpreted comprehensively through two complementary indicators: the distribution of external audit opinions and the characteristics of SPI findings. This approach follows the research design in the underlying thesis, which explicitly avoids treating audit opinion as a dependent variable in a causal regression model.

Figure 1: Conceptual Framework

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RESULT

I. Audit Opinion Distribution

The national data showed a substantial improvement in the share of WTP opinions over the ten-year period. Before the pandemic, 2,030 of 2,709 LKPD observations received WTP, equivalent to 74.9%. After the pandemic, 2,466 of 2,717 observations received WTP, equivalent to 90.8%. WDP declined from 584 observations (21.6%) to 229 (8.4%), while TMP declined from 91 (3.4%) to 18 (0.7%). TW remained extremely rare at four observations in each period (0.1%).

Table 1: Audit Opinion Distribution

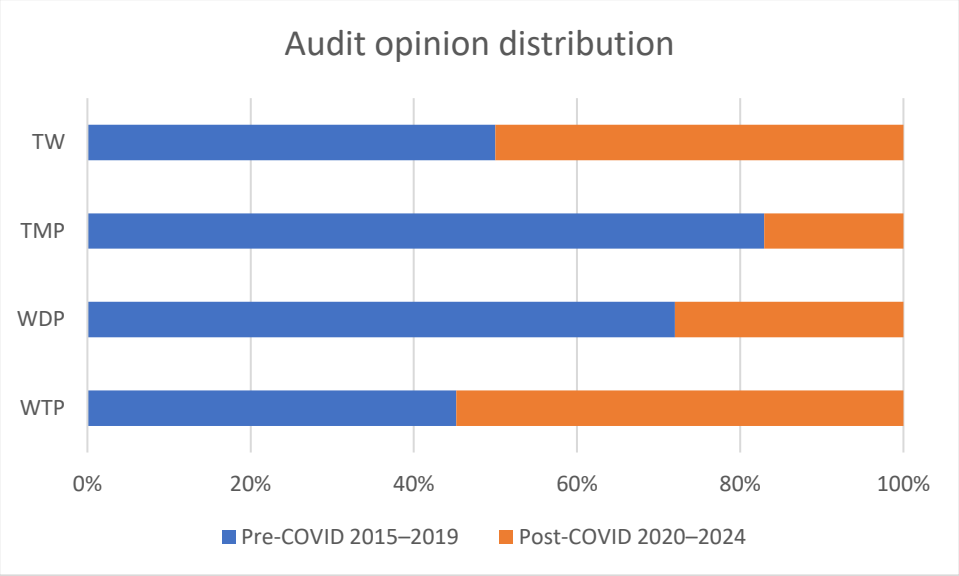
Period	LKPD	WTP	WDP	TMP	TW
Pre-pandemic (2015-2019)	2,709	2,030 (74.9%)	584 (21.6%)	91 (3.4%)	4 (0.1%)
Post-pandemic (2020-2024)	2,717	2,466 (90.8%)	229 (8.4%)	18 (0.7%)	4 (0.1%)
Total	5,426	4,496	813	109	8

Source: Author's calculation based on BPK RI IHPS, 2015-2024.

Figure 2: Distribution of Local Government Audit Opinions Before and After the COVID-19 Pandemic

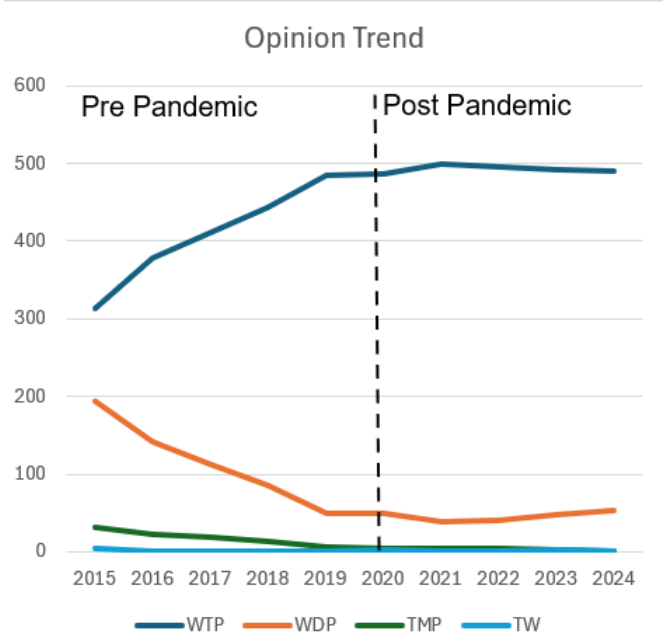
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Source: Author's calculation based on BPK RI IHPS, 2015-2024.

Figure 3: Trend of Audit Opinion



Source: Author's calculation based on BPK RI IHPS, 2015-2024.

II. Chi-Square Test

The Pearson Chi-Square statistic was 246.172 with 3 degrees of freedom and a p-value of approximately 4.40 × 10−53. The null hypothesis of equal audit-opinion distributions is rejected at the 5% significance level. Thus, the distribution of audit opinions differed significantly between the pre- and post-pandemic periods. The adjusted residuals show that the strongest departures from expectation occurred for WTP

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(−15.467 pre-pandemic; +15.467 post-pandemic), WDP (+13.549; −13.549), and TMP (+7.079; −7.079). TW contributed almost nothing to the difference because its adjusted residual was approximately zero. The Cramer's V of 0.213 indicates a small-to-moderate association, suggesting that statistical significance is stronger than the practical magnitude of the overall association.

Table 2: Main statistical results

Test	Statistic	df	p-value	Effect size
Pearson Chi-Square	246.172	3	<0.001	0.213
Monte Carlo confirmation	-	-	<0.001	-

Source: Author's calculation based on BPK RI IHPS, 2015-2024

Because low-frequency TW observations caused sparse expected counts, the thesis also applied a Monte Carlo confirmation procedure. The simulated test yielded $p < 0.001$, supporting the conclusion that the difference in audit-opinion distribution was not merely an artifact of relying on asymptotic Pearson approximation.

III. Changes in Internal Control Weaknesses

Total SPI findings were 29,458 observations across 2015-2019 and 26,832 across 2020-2024. Therefore, the aggregate number of findings did not increase after the pandemic. The substantive change is more visible in the composition of weaknesses. Table 3 highlights eight major categories that were repeatedly dominant in the thesis dataset.

Tabel 3: Selected major SPI weakness categories

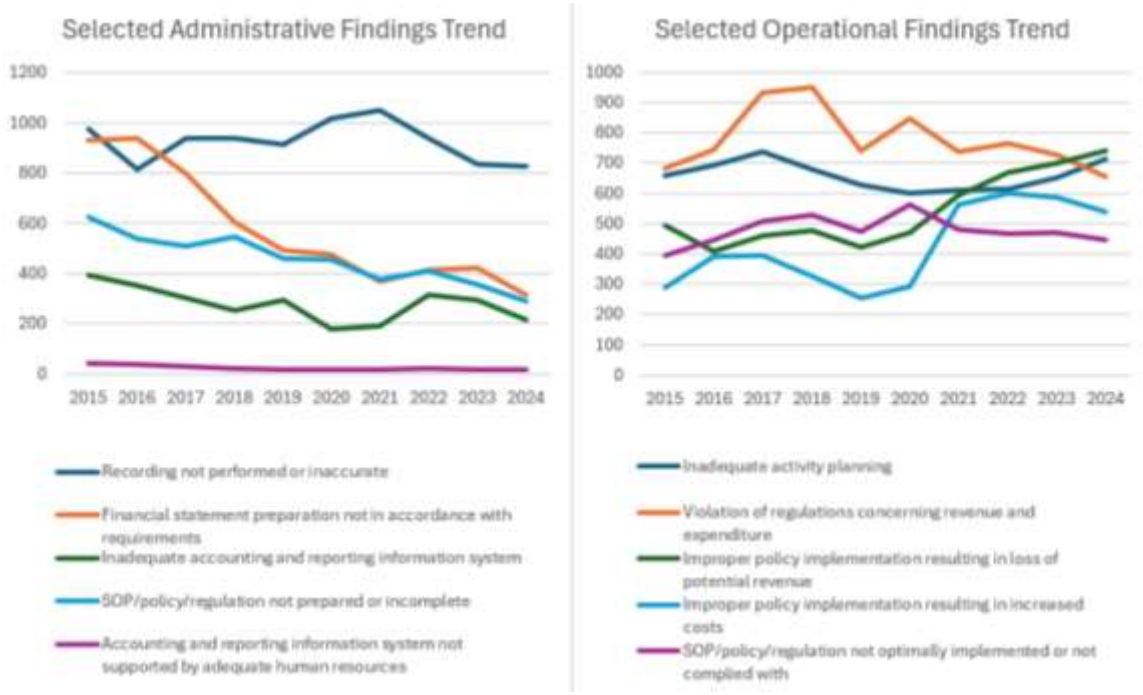
SPI weakness category	2015-2019	2020-2024	Change
Recording not performed or inaccurate	4,583	4,668	+1.9%
Report preparation not compliant with requirements	3,768	1,992	−47.1%
Inadequate activity planning	3,402	3,192	−6.2%
Revenue/expenditure regulatory deviations	4,050	3,729	−7.9%
Improper policy implementation causing lost revenue	2,265	3,172	+40.0%
SOP/policy/regulation not developed or incomplete	2,682	1,891	−29.5%
Improper policy implementation causing higher costs	1,658	2,580	+55.6%
SOP/policy/regulation not optimally implemented or not complied with	2,351	2,426	+3.2%

Source: Author's calculation based on BPK RI IHPS, 2015-2024.

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The most persistent weakness was inaccurate or incomplete recording, which increased slightly from 4,583 to 4,668 findings. By contrast, non-compliant report preparation fell by 47.1% and incomplete SOPs or policies fell by 29.5%. In the opposite direction, improper policies causing lost revenue increased by 40.0%, while improper policies causing higher costs increased by 55.6%. Weaknesses involving SOPs or policies that already existed but were not implemented optimally also rose by 3.2%. These patterns indicate a movement away from weaknesses in the design or documentation of the control environment toward weaknesses in implementation and operational effectiveness.



Source: Author's calculation based on BPK RI IHPS, 2015-2024.

Figure 4: Shift in the Characteristics of Internal Control Weaknesses

IV. Non-Compliance Findings

The non-compliance data reinforces the pattern observed in SPI weaknesses. The total number of non-compliance findings increased from 30,277 in 2015-2019 to 36,136 in 2020-2024. The most dominant post-pandemic categories included deficiencies in work or procurement volumes, expenditure not conforming to regulations, BMD-management deviations, uncollected revenues and delay penalties, and unaccountable responsibilities. Particularly strong increases were observed for inadequate work or goods volume, which rose from an annual average of 744 to approximately 1,068 findings (+43.5%), and expenditure not conforming to or exceeding requirements, which rose from

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an average of 650 to 1,046 findings (+61.0%). Honorarium double payments or payments above standards increased from an average of about 94 to 265 findings per year (+182%), while assets with unconfirmed whereabouts rose from about 39 to 126 per year (+223%).

DISCUSSION

I. Audit Opinions and Financial Reporting Quality

Quantitative evidence demonstrates a clear change in audit-opinion distribution after the pandemic. The WTP share increased by 15.9 percentage points, from 74.9% to 90.8%, while WDP and TMP declined sharply. This result answers the first two research questions: the change is statistically significant, and the principal movement is toward the most favorable opinion category. The evidence is consistent with the interpretation that the quality and reliability of financial reporting, as externally assessed through the audit opinion, improved in the post-pandemic period.

However, the effect-size result is important for interpretation. A Cramer's V of 0.213 indicates that the association between period and opinion category is not strong despite the very small p-value. This distinction matters because the dataset is large: 5,426 observations mean that even a meaningful shift in proportions can generate a very large Chi-Square statistic. The appropriate conclusion is therefore not that COVID-19 directly caused the improvement in audit opinions, but that the period associated with and following the pandemic exhibits a statistically different distribution of opinions.

The time-series pattern also suggests that the improvement in WTP was not initiated by the pandemic. WTP increased from 313 in 2015 to 485 in 2019, reached 486 in 2020, and peaked at 500 in 2021 before slightly declining to 491 in 2024. Thus, the post-pandemic result should be interpreted as a continuation of a longer upward trend in WTP, with the pandemic period coinciding with a changed distribution rather than constituting a proven single cause of that change.

II. Why Improved Audit Opinions Coexist with Persistent SPI Weaknesses

The most important substantive finding is the coexistence of improved audit opinions with persistence, and in some areas increasing, internal-control weaknesses. This is not necessarily contradictory because an audit opinion is focused on whether financial statements are presented fairly in all material respects under the audit criteria. A local government may receive WTP even though BPK identifies weaknesses that do not cause material misstatement sufficient to modify the opinion. The empirical results therefore suggest that the scope of the audit signal and the scope of the internal-control findings are not identical.

Before the pandemic, several prominent weaknesses were concentrated in administrative design and reporting. The decline in non-compliant report preparation

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(−47.1%) and incomplete SOPs or policies (−29.5%) suggest improvement in formal accounting and procedural infrastructure. This pattern is consistent with gradual institutional learning and accumulated experience in applying public-sector accounting standards. It also helps explain why the distribution of audit opinions could improve over time.

After the pandemic, however, the remaining risks became more operational. Weaknesses involving improper policy implementation that caused lost revenue increased 40.0%, while those causing higher costs increased 55.6%. Non-compliance findings also became more concentrated in contract execution, expenditure compliance, honorarium payments, and asset control. These changes suggest that the main challenge shifted from having rules and reporting structures to consistently implementing them under complex operational conditions.

The same pattern is visible in asset and procurement-related findings. Inadequate work or goods volume increased by 43.5% on an average annual basis, and assets with unconfirmed whereabouts increased by approximately 223%. These developments matter for public accountability because they represent weaknesses in the link between recorded financial information and actual operational or physical conditions. They may not immediately alter the audit opinion if they remain below materiality thresholds or are otherwise addressed within the audit framework, but they remain important indicators of governance risk.

III. Signaling Theory Perspective

Signaling Theory argues that information held by one party can be communicated to external parties through observable signals under conditions of information asymmetry (Spence, 1973; Connelly et al., 2025). In local government financial reporting, the government has more information about its internal processes than external stakeholders, while an audit opinion is an independently produced signal that helps reduce this information gap. The sharp increase in WTP therefore represents a stronger positive signal about the fairness and reliability of financial statement presentation.

Nevertheless, the SPI evidence demonstrates the limitation of relying on a single signal. A WTP opinion communicates that the financial statements satisfy the relevant audit criteria without material misstatement that would require a modified opinion; it does not communicate that every control weakness, or every operational irregularity has been eliminated. SPI findings therefore operate as complementary information. In this study, the combination of audit opinion and SPI reduces the risk of interpreting a favorable signal as proof of flawless financial governance.

This interpretation is especially relevant after COVID-19. While the headline signal improved, the underlying operational control environment remained uneven. From a signaling perspective, the post-pandemic government reporting environment therefore

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contains both a stronger positive signal (more WTP opinions) and residual negative information (persistent operational control weaknesses). Stakeholders seeking a complete assessment of financial-management quality should consider both types of evidence.

IV. Institutional Theory Perspective

Institutional Theory emphasizes that organizational practices are shaped not only by efficiency considerations but also by regulatory, normative, and environmental pressures (Meyer & Rowan, 1977; DiMaggio & Powell, 1983). Local governments operate within a dense institutional environment consisting of national regulations, government accounting standards, BPK expectations, internal oversight, political demands, and public accountability requirements. COVID-19 changed that environment by forcing rapid adjustments in budget priorities, procurement, service delivery, and administrative procedures.

The SPI findings are consistent with an institutional adaptation process. Weaknesses in the formal design of reporting and procedures declined, suggesting that local governments strengthened their institutional infrastructure. At the same time, implementation-related weaknesses increased in areas affected by changing priorities, resource pressures, and operational complexity. This can be interpreted as a shift from compliance with formal structures toward the challenge of making those structures work effectively under altered conditions.

The institutional perspective also helps explain why improvements in audit opinions do not map one-for-one onto improvements in every control dimension. Organizations may successfully adopt and maintain the formal structures required for credible financial reporting while still experiencing difficulties in implementing controls consistently. The post-pandemic increase in policy implementation, cost-efficiency, revenue-management, and asset-control findings indicates that institutional adaptation was incomplete and uneven across operational domains.

V. Implications for Public Financial Governance

For local governments, the findings suggest that pursuing WTP should not come to an end in itself. The improvement in WTP is important and should be maintained, but it should be accompanied by targeted remediation of recurring SPI and non-compliance findings. Priority areas include transaction recording, activity planning, implementation of existing SOPs, expenditure verification, revenue collection, procurement and contract supervision, honorarium verification, and asset inventory and safeguarding.

For BPK and internal audit bodies, the findings support a complementary reading of audit opinions and control findings. The opinion provides a concise external conclusion on financial-statement fairness, while the SPI and non-compliance findings reveal operational weaknesses that may not be sufficient to modify the opinion. A combined

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dashboard of these indicators would therefore provide decision makers with a richer assessment of public-finance risk.

For future research, the present national-period comparison could be extended using panel data at the individual local-government level. Such data would permit analysis of whether changes in audit opinion are systematically associated with specific control weaknesses, fiscal capacity, institutional characteristics, human-resource competence, or the effectiveness of the Government Internal Supervisory Apparatus (APIP). A panel approach could also more directly distinguish pandemic effects from the pre-existing upward trend in WTP.

VI. Research Limitations

This study has several limitations. First, it compares national-level distributions and aggregate findings from BPK RI's Semester Audit Summaries (IHPS), rather than tracking matched observations for individual local governments. Therefore, it cannot capture local-government-specific differences or determine whether changes in audit opinions and internal-control findings occurred within the same governments. Second, the Chi-Square test identifies differences in audit-opinion distributions between periods but does not establish that COVID-19 caused those differences. The share of WTP opinions had already been increasing before 2020, and other regulatory, institutional, and administrative changes may also have influenced the results. Third, SPI weaknesses and non-compliance findings are analyzed descriptively according to IHPS categories; their statistical relationships with audit opinions are not tested. Future research could use local-government panel data to examine within-government changes and related institutional and fiscal factors.

CONCLUSION

I. Audit-opinion distributions differed significantly between the two periods (Pearson $\chi^2 = 246.172$, df = 3, $p < 0.001$; Monte Carlo $p < 0.001$). Cramer's V = 0.213 indicates a small-to-moderate association.

II. WTP increased from 74.9% in 2015–2019 to 90.8% in 2020–2024, while WDP declined from 21.6% to 8.4% and TMP from 3.4% to 0.7%. TW remained at 0.1% in both periods.

III. Improved audit opinions did not eliminate internal-control weaknesses. Non-compliant report preparation and incomplete SOPs declined by 47.1% and 29.5%, respectively, while improper policy implementation associated with lost revenue and higher costs increased by 40.0% and 55.6%.

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IV. Non-compliance findings increased from 30,277 to 36,136, with notable increases in procurement and contract execution, expenditure compliance, honorarium payments, and asset control. Local governments should therefore maintain reporting quality while strengthening operational controls; the observed period differences do not prove that COVID-19 caused the changes.

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