ABSTRACT

Corruption is action that categorized as against the law, commits an act of self-enrichment, benefits himself or another person or a corporation, misuses authority and opportunities or means available to him because of a position or position that can harm the country's finances or the country's economy.

This study aims to investigate the effect of audit opinion and audit findings on the level of corruption in the Regional Government in Indonesia in 2017. The object in this study is the local government included in the Public Integrity Survey conducted by the Corruption Eradication Commission in 2017.

The sampling technique used in this study was purposive sampling with a total sample of 19 local government institutions. The method used in this analysis is multiple linear regression using IBM SPSS 25.

The results of the descriptive analysis show that the regional government does not have a good achievement in eradicating corruption in other words, the level of corruption that occurs in local governments is still quite high. Audit opinion variables obtained from the BPK in the local government mostly get unqualified audit opinions. While the results of the audit findings conducted by the BPK in the regional government were found there were still many institutions that committed irregularities.

Based on the results of the test the significance of audit opinions and audit findings simultaneously evaluating the level of corruption. Partially, audit opinion variables and negative audit findings on the level of corruption.

Keywords: *Corruption, level of corruption, audit opinion, audit findings*