

# Determinant Analysis Of Audit Report Lag In Regional Governments In Indonesia

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# Determinant Analysis Of Audit Report Lag In Regional Governments In Indonesia

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**Abstract:** This study aims to examine and find the empirical evidence of effect of size, age, incumbent, opinion finding, and DAK on audit report lag. This study uses the sample of 513 regional governments in Indonesia in 2013 – 2015, and the data used are secondary data obtained from Examination Result Report – Laporan Hasil Pemeriksaan (ERR – LHP) of BPK – Supreme Audit Institution on LKPD in 2013 – 2015, data on administrative age of regional government and the list of regional heads in Indonesia in 2013 – 2015. Data analysis is done by panel data analysis, and data processing is done using statistics testing instrument Eviews 9. The result of this study shows that only age of regional government and audit finding significantly affect audit report lag, while size, incumbent, opinion, and DAK do not affect audit report lag.

**Index Terms:** Audit report lag, size, age, incumbent, audit finding, audit opinion, and allocation fund

## 1 INTRODUCTION

Financial report is a part of financial reporting process. Information stated in financial report generally aims to fulfill the needs of useful information in the process of decision making by users. According to SAP, financial report must have 4 (four) characteristics of financial report qualitative which are relevant, reliable, comparable, and understandable. Financial information can be considered relevant if it is presented in the right time. In government sector, punctuality of financial report plays important role in decision making of government. District/City Government is responsible to ensure that their financial reports are presented in a timely manner because those financial reports are the forms of responsibility to public (Mohammad, 2012). Based on the regulation Article 56 paragraph (3) of Law No 1 Year 2004 on State Treasury, it states that Financial Report is delivered by Governor/Regent/Mayor to Supreme Audit Institution at least 3 (three) months after the end of budgeting year. According to Lase and Sutaryo (2014), in the context of regional finance in Indonesia based on UU No. 15 Year 2004 on Management Examination and State Financial Accountability, BPK/SAI conducts audit on unaudited LKPD from regional government with a maximum time limit of 2 (two) months after unaudited LKPD is received from regional government. However, each year, there are still many regional governments that are not punctual in delivering their LKPDs as the data on the following Table 1. Johnson (1998) explained that to fulfill the punctuality of financial report, manager and auditor are expected to be able to minimize Audit Report Lag. Generally, the definition used to measure the total days of audit delays of regional government sector is starting from the last date of fiscal year to the issuance date of audit report (Payne and Jensen, 2002; McLelland and Giroux, 2000; Cohen and Leventis, 2013).

Where Audit Report Lag as the time span of audit report completion of annual financial report, it is measured based on how many days needed that are counted from LKPD submission until the issuance date of LHP by SAI. This study is a development from the previous study done by Cohen and Leventis (2013) that analyzed the factors affecting Audit Report Lag in city government in Greece. This study analyzes factors that can affect Audit Report Lag in regional government in Indonesia among others are the size of regional government, age of regional government, incumbent of regional head, audit finding, and audit opinion given by SAI on financial reports of regional governments, as well as analyzing one additional factor that carries local wisdom which is special allocation fund. The objectives of this study are to examine and to find the empirical evidence whether the factors causing the duration of Audit Report Lag in Regional Governments in Indonesia.

## 2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

### 2.1 Agency Theory

Jensen and Meckling (1976) defined an agency relation as a contract where one or more principals hire others (agent) to conduct some services for their interests by delegating some authorities of decision making to the agent. Agency theory emphasizes the existence of separation of ownership function (principal) from agent function. According to Lane (2003), agency theory can be applied in public organization. He stated that modern democracy countries are based on the series of relations between principal and agent. It is also supported by Bergman and Lane (1990) stating that the framework of principal and agent relation is an important approach to analyze the commitments of public policy.

### 2.2 Institutional Theory

Institutional Theory initiated by Max Weber develops and has basic idea that the formation of organization is because the pressure of institutional environment that causes the occurrence of institutionalization. Other perspective proposed by Meyer and Scott (1983) claimed that organization is under the pressure of various social powers, completes and harmonizes the structure of organization and maintains the operational structure separately. Organization structure is not only determined by duty environment, but also affected by community situation in general. In other words, the form of an

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organization is determined by legitimacy, effectiveness, and rationalization to the community. Regional government as governmental organization or institution will always be under the control of community. It is shown from the regulations that require each regional government to deliver responsibility report on governmental implementation timely. As in Article 31 of Law No. 17 Year 2003 on State Financial, it states that regional head delivers regional regulation draft on accountability of APBD (Regional Budgeting) implementation in the form of financial report that has been examined by SAI, at least 6 (six) months after the budgeting year ending. Article 56 Paragraph (3) of Law No 1 Year 2004 on State Treasury states that Financial Report of Regional Government (LKPD/FRRG) is delivered by regional head to SAI at least 3 (three) months after the budgeting year ending.

### 2.3 Financial Audit

Audit or examination as written in Law No 15 Year 2004 on Examination on State Financial Management and Responsibility is a problem identification process, analysis, and evaluation done independently, objectively, and professionally based on the standards of examination to evaluate validity, accuracy, credibility, and reliability of information on state financial management and responsibility. State financial examination includes examination on state financial management and examination on state financial responsibility conducted by Supreme Audit Institution (SAI/BPK). Supreme Audit Institution will give opinion on the result of LKPD audit results, among others are unqualified opinion (UO), qualified opinion (QO), adverse opinion, and disclaimer of opinion. Quality representation is delivered in the form of opinion with considering the criteria of financial report suitability with government accounting standards (SAP/GAS), disclosure adequacy, obedience toward legal regulations, and effectiveness of internal controlling (BPK, 2010). This study is focused on financial audit discussion where the audit is done on regional government financial report.

### 2.4 Audit Report Lag

Owusu-Ansah and Leventis (2006), similar to the previous study in 2000, defined 'timeliness' as the number of days between the end of corporate financial year and the days of corporate audited financial report public release. Ettredge *et al.* (2006) defined Audit Report Lag as the duration from the ending of corporate fiscal year to the date when auditors sign their reports. Harjoto *et al.* (2015) defined Audit Report Lag as a proxy to evaluate timeliness of audit report, as well as to evaluate timeliness of corporate earnings report. Carslaw and Kaplan (1991) stated that Audit Delay is defined as a period between the end of corporate book year and the date of published audit report. Similar to Carslaw and Kaplan, Payne and Jensen (2002) stated Audit Delay as a period between the end of regional government book year and report completion of financial audit. Audit Report Lag can be affected by two things which are when the audit is started and how long it will take to conduct the audit (Carslaw and Kaplan, 1991).

### 2.5 Size of Regional Government

Watt and Zimmerman (1986) stated that the more political cost that must be borne by company, manager tends to prefer choosing accounting procedure that gives up on earnings reported from present period to future period. The hypothesis of political cost introduced a political dimension on the

selection of accounting policy. Very big-sized companies might be charged higher performance standard than the appreciation toward environment responsibility. If it is interpreted with the factors affecting the duration of audit completion in manufacturing company, there are factors that affect the duration of audit completion, one of them is the firm size. This firm size can be seen from some proxies among others are total assets and total income.

### 2.6 Age of Regional Government

Owusu-Ansah (2000) expressed that when a developing company and its internal accountant has learned many growth issues, unnecessary delay can be minimized. It is related to how the company is able to provide information as soon as possible and to avoid delay in delivering the information, because established company with older age is expected to have more abilities and is proficient in collecting, processing, and presenting information in the time required. Petronila (2007) argued that listing age negatively affects audit report lag. The more listing age of a company, the duration of its audit reporting will be faster, vice versa. Lianto and Kusuma (2010) stated that company that is long listing in Indonesian Stock Exchange has more stakeholders and has been the attention of stakeholders, so it encourages management to understand the importance of information and is willing to publish audit financial report faster.

### 2.7 Incumbent of Regional Head

Cohen and Leventis (2013) stated that regional government head who is experienced in leading a region for more than four years will be quite familiar with the standards and procedures of accounting as well as the preparation steps needed for facilitating audit procedure. Owusu-Ansah (2002) stated that organization (government) continuously applies SAP/GAS that make regional government employees learn more on the factors causing audit report lag. Ryan, *et al.* (2002) argued that the experience of government in publishing financial report will give positive effect of obedience toward GAS. Meanwhile, Christiaens and Peteghem (2007) explained that the government that is more experienced in making financial report will be more expert in facing financial report problems.

### 2.8 Audit Finding

Audit finding is set of data and information collected, tested during conducting audit duty on activity of certain institution that is presented analytically according to its elements that are considered useful for interested parties. Audit finding is usually problems found by auditor in the field. During the implementation of auditing, an auditor identifies conditions that need corrective action on deviations from norms, regulations, or criteria that can be accepted. This study is focused on the number of audit findings because it is considered able to affect the duration of audit report completion. It is caused by the needs of audits in giving responses or rebuttal on audit findings done by BPK. Cohen and Leventis (2013) in their study explained that communication between audits and auditor becomes longer if there is accounting problem. Accounting problem meant in their study is material audit finding. More audit findings will need longer discussion time before the findings are brought up in the report of audit result, both the discussion in audit team and the discussion of finding done by audit team and related regional government as the audits.



### Audit Opinion

BPK's audit result on financial report in the form of opinion on financial report of regional government is a reflection for financial accountability quality on the implementation of APBD. There are four types of opinion on government financial report, which are:

1. Unqualified Opinion is audit opinion that will be published if the financial report is considered giving information that is free from material misstatement.
2. Qualified Opinion is audit opinion that is published if most of information in financial report is free from material misstatement, except for account or certain items that are exception.
3. Adversed Opinion is audit opinion that is published if financial report contains material misstatement, or in other words, the financial report does not reflect the actual condition.
4. Disclaimer of Opinion. This opinion is assumed that auditor refuses to give opinion or there is no given opinion.

McLelland and Giroux (2000), argued that Unqualified Opinion is good news that must reported as soon as possible. In line with their study, Payne and Jensen (2002) stated that Qualified Opinion indicates the existence of additional procedure that is needed during the implementation of audit that can increase Audit Report Lag.

### 2.9 Special Allocation Fund (DAK)

Based on Article 1 Law No. 33 Year 2004, on Financial Balance between Central Finance and Regional Finance, states that Special Allocation Fund (DAK) is fund from APBN that is allocated to certain regions in order to help funding special activities that are the regional affairs and in accordance with national priority. Article 162 Law No.32 Year 2004, states that DAK is allocated in APBN for certain regions in order for decentralization for funding to fund certain special activities determined by Central Government on the basis of national priorities and to fund special activities proposed by certain regions. In the study from Cohen and Leventis (2013), there is a factor that is rated affecting Audit Report Lag, which is "governmental grants". Cohen and Leventis stated that governmental grant is a form of state subsidies allocated to autonomous regions by central government to be used in order for operational interests and investment. Related to the study from Cohen and Leventis (2013), there is similarity of value between governmental grants and DAK which is both of them are supports from central government to regional government that are used for operational funding and investment in the regions. According to Cohen and Leventis (2013), the region that has high dependency toward central subsidies will be more obedient to obey central government regulations including the regulations related to timeliness of financial report submission.

### 2.10 Hypotheses

**H1** : The size of Regional Government negatively affects Audit Report Lag.

**H2**: The age of Regional Government negatively affect Audit Report Lag.

**H3**: Incumbent negatively affects Audit Report Lag.

**H4**: Audi Finding positively affects Audit Report Lag.

**H5**: Opinion negatively affects Audit Report Lag.

**H6**: DAK negatively affects Audit Report Lag.

### 3. METHOD OF STUDY

Population in this study is all Governments of Province/District/City in Indonesia. Meanwhile, the sample of this study consists of 415 Districts, 93 Cities, and 34 Provinces with the total of 542 Provinces/Districts/Cities in 2013-2015. This study does not use sampling technique, but there are 18 provinces/districts/cities that do not fulfill the sample criteria because the age of regional government that is still newly established, so there are not data needed and 11 Districts/Cities that do not have DAK, so the sample obtained is as many as 513 Provinces/Districts/Cities with the year of study for 3 years, so the observations of this study are 1539 observations. Data used in this study are secondary data obtained from Examination Result Report (LHP/ERR) of BPK on LKPD bugeting year 2013-2015, data of regional government administrative age, and list of regional heads in 2013-2015.

#### 3.1 Variable Operational and Hypotheses

1. Dependent variable is a variable affected by other variable that is the main focus of the study. In this study, the dependent variable is Audit Report Lag (ARL), which is the duration of audit completion that is measured from the date of budgeting year end to the date when the audit report is published by auditor. It is in line with the studies from Cohen and Leventis (2013), Payne and Jensen (2002), Carslaw and Kaplan (1991) and Cagle *et al.* (2014), where ARL measurement is done quantitatively from the ending date of book year of regional government (31<sup>st</sup> December) to the publishing date of audit report by BPK.
2. Independent Variable is a variable that affects dependent variable. Independent variable in this study is explained in the table as the following:

**Table 3.1 Variables and Hypotheses**

Variable	Variable Measurement	Expectation
SIZE ( $X_1$ )	Natural logarithm from realization total of income and spending in regional government's LRA in research year.	Negative
AGE ( $X_2$ )	Age based on the formation law of regional government to the research year.	Negative
INCUM ( $X_3$ )	Regional Head incumbent (1) and serving in the first period (0)	Negative
FINDING ( $X_4$ )	Audit finding in LHP of BPK on LKPD in related budgeting year.	Positive
OPINION ( $X_5$ )	Opinion on LKPD in LHP of BPK, unqualified opinion is given code (1), non-unqualified opinion is given code (0).	Negative
DAK ( $X_6$ )	Natural logarithm from the number of DAK listed in Budgeting Realization Report of regional government in related year.	Negative

Analysis technique of this study is panel data analysis. Panel data are the integration from time series data and cross section data. Time series data are the data started from 2013 to 2015 and cross-section data are 513 Provinces/Districts/Cities. Data processing of this study will use statistics testing instrument eviws 9.

## 4. RESULT

### 4.1 Chow Test

**Table of Chow Test Result**

Effects Test	Statistic	d.f.	Prob.
Cross-section F	4.655959	(512,1020)	0.0000
Cross-section Chi-square	1854.656402	512	0.0000

Prob. Cross-section Chi-square < 0.05, then we will choose fixed effect rather than common effect. And in contrary, if its value > 0.05, we will choose common effect rather than fixed effect. It can be seen from the output above the probability value of chi-square which is 0.0000. In the other words, it can be seen that the value of P-value Chi-square <  $\alpha$  (0.0000 < 0.05), then, the alternative hypothesis is supported and null hypothesis is not supported. It means the right model for panel regression is Fixed Effect.

### 4.2 Hausman Test

**Table of Hausman Test Result**

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	57.405287	6	0.0000

Then, Hausman test is done, and it obtained that P-value Chi-square is smaller than  $\alpha$  (0.000 < 0.05), so the alternative hypothesis is supported, meaning that its null hypothesis is not supported, where its alternative hypothesis is the right model for panel data regression is Fixed Effect model. From both chow and hausman test results that support fixed effect model, lagrange multiplier is no longer needed. Thus, in the hypothesis testing of this study, Fixed Effect Model is used.

### 4.3 Fixed Effect Model

**Table of Fixed Effect Model**

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	547.3837	321.4756	1.702723	0.0889
SIZE	-6.614508	9.612341	-0.688127	0.4915
AGE	-6.019655	1.490766	-4.037961	0.0001
INCUM	0.582185	2.739190	0.212539	0.8317
FINDING	0.527602	0.166981	3.159653	0.0016
OPINION	-0.318666	2.279505	-0.139796	0.8888
DAK	0.099317	2.176306	0.045636	0.9636
<b>Effects Specification</b>				
Cross-section fixed (dummy variables)				

R-squared	0.752306	Mean dependent var	151.7349
Adjusted R-squared	0.626516	S.D. dependent var	38.92026
S.E. of regression	23.78547	Akaike info criterion	9.439160
Sum squared resid	577063.4	Schwarz criterion	11.23960
Log likelihood	-6744.434	Hannan-Quinn criter.	10.10903
F-statistic	5.980660	Durbin-Watson stat	2.694253
Prob(F-statistic)	0.000000		

Determination coefficient is to investigate how much percentage of independent variable contribution toward dependent variable that can be stated in percentage. Based on Table 4.4, adjusted R-squared value of 0.626516 is obtained meaning that dependent variable that can be explained by independent variable is 62.65%. It means that 63% of AD value is affected by variables of SIZE, AGE, INCUM, FINDING, OPINION, and DAK. Meanwhile, the rest of 37% is affected by other variables that are not studied in this study. Based on F test result in the above table, it shows that the value of prob. F count is 0.000000 which is smaller than ( $\alpha$ ) 0.05, so the result indicates that the model is feasible (Gujarati and Porter, 2015). Based on the result of regression testing above, it is known that the form of multiple regression equation in this study is

$$\text{ARL} = 547.383 - 6.614 \text{ SIZE} - 6.019 \text{ AGE} + 0.582 \text{ INCUM} + 0.527 \text{ FINDING} - 0.318 \text{ OPINION} + 0.099 \text{ DAK}$$

Based on the above equation, the constant of  $\alpha$  which is 547.3837 shows that if there are no values of SIZE, AGE, INCUM, FINDING, OPINION, DAK, so the value of ARL is 547.3837.

## 5. DISCUSSION

### 5.1 Effect of Size on ARL

The test result of variable size of regional government toward Audit Report Lag shows t count value of -0.688127 and its probability of 0.4915 means that the alternative hypothesis for this variable is rejected because the probability is above ( $\alpha$ ) 0.05. The testing result of this hypothesis supports the study done by Owusu-Ansah and Leventis (2006) finding that the firm size has negative effect on Audit Report Lag, but it is not significant. However, this testing result does not support the studies from Bamber et al (1993) and Payne and Jensen (2002), and Cohen and Leventis (2013), stating that bigger organization becomes public spotlight more, and the interested parties are able to require the organization to provide financial information that is timely.

### 5.2 Effect of Regional Government Age on ARL

The test result from variable regional government age toward Audit Report Lag show t count value of -4.037961 and its probability of 0.0001. It shows that the significance level of this variable effect is very high toward its dependent variable. Meanwhile, the direction of relation between variable age and Audit Report Lag is negative, meaning that the more regional government age, the smaller Audit Report Lag produced. Therefore, the second hypothesis in this study is accepted. Owusu-Ansah (2000) and Petronila (2007) have study result that is in line with this study.



### 5.3 Effect of Incumbent on ARL

The testing result of variable incumbent shows that t value for this variable is 0.212539 with probability value of 0.8317, meaning that the hypothesis of this variable is rejected. It is in line with the study from Owusu-Ansah (2000), where the result of the study shows that there is now significant effect between experience of government toward delay. Different from the study from Cohen dan Leventis (2013), it found the significant result with negative direction from variable incumbent.

### 5.4 Effect of Finding on ARL

Variable finding toward Audit Report Lag show the test result with t count value of 3.159653 with positive direction, and its probability of 0.0016 is significant, thus, the fourth hypothesis in this study is accepted. The result of this study supports the studies from Cohen and Leventis (2013), Aziz *et al.* (2014), Cagle *et al.* (2014), Lys and Watts (1994), and Beattie, Fearnley and Brandt (2000) finding that the more audit findings add the discussion time, so it adds audit report lag.

### 5.5 Effect of Opinion on ARL

The testing result of variable opinion toward Audit Report Lag show t count value of -0.139796 and its probability of 0.8888, meaning that the alternative hypothesis for this variable is rejected. The result of this study supports the study from Mohamad *et al.* (2012) stating that opinion significantly does not affect Audit Report Lag. Different from the result of the study from Carslaw and Kaplan (1991), it found that longer audit report lag is experience by the company that receives qualified opinion. As well as the studies from Payne and Jensen (2000) and Cagle *et al.* (2014), they stated that the opinion other than unqualified opinion positively affects Audit Report Lag.

### 5.6 Effect of DAK on ARL

The testing result of variable DAK shows that t value for this variable is 0.045636 with probability of 0.9636, meaning that the sixth hypothesis of this study is rejected. It supports the study from Cohen and Leventis (2013) finding that there is no significant effect from "governmental grants" or regional government dependency on Audit Report Lag.

## 6. CONCLUSION

This study aims to investigate the effects of regional government size, regional government age, incumbent of regional head, audit finding, opinion and DAK on Audit Report Lag in Province/District/City in Indonesia. Based on the testing result, it can be concluded as the following:

1. The size of regional government, incumbent, opinion, and DAK do not affect audit report lag.
2. The age of regional government affects audit report lag. It is in line with the studies from Owusu-Ansah (2000) and Petronila (2007) finding that age negatively and significantly affects audit report lag.
3. Audit finding affects audit report lag. The result of this study supports the studies from Cohen and Leventis (2013), Aziz *et al.* (2014), and Cagle *et al.* (2014) finding that audit finding positively and significantly affects audit report lag, and it supports the hypothesis stating that the more findings, the more time needed and to add audit report lag.

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