
LINKING ACCOUNTABILITY TO AUDIT DELAY: ROLE OF SIZE AND FINDINGS

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ABSTRACT

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Audits of local government financial statements in Indonesia are conducted after submission to the supreme audit agency. Based on the 2021–2023 semester audit reports, although submissions were timely, audit delays increased, indicating the presence of other contributing factors. This study investigates the effect of local government size and audit findings on audit delays, with performance accountability as a mediating factor. A quantitative approach was applied using secondary data from 34 provinces during 2021–2023, analyzed through multiple linear regression and path analysis. The results show that local government size positively influences performance accountability, while audit findings negatively affect it. Audit findings are also identified as the only factor significantly influencing audit delays. However, performance accountability does not mediate the relationship between the independent variables and audit delays. Theoretically, this research enriches public sector literature on audit delay by examining the mediating role of performance accountability. Practically, the findings suggest that auditors and local governments can reduce audit delays by strengthening the management and resolution of audit findings.

Keywords: Size of Local Government, Audit Findings, Performance Accountability, Audit Delay.

INTRODUCTION

Audit delay refers to the period between the end of the fiscal year and the date when the supreme audit agency delivers the audit report on local governments' annual financial statements to the regional people's representative council. In Indonesian government institutions, the audit process can only start after the local government submits its financial statements to supreme audit agency. Consequently, the duration of the audit delay depends on how long the local government takes to prepare and submit these financial statements to supreme audit agency (Hardini & Sukirman, 2016).

According to the summary of the semester audit report published by supreme audit agency, obtained by accessing the Electronic Public Information Disclosure Officer or E-PPID website, no local governments were late in submitting their government financial

statements to supreme audit agency between 2021 and 2023. However, even though the government financial statements was submitted on time, there was still an increase in the average audit delay in the provincial government financial statements audit reports published by the supreme audit agency. This is shown in Figure 1.



Figure 1. Average Audit Delay of Provincial Governments in Indonesia 2021-2023

Source: Audit Report of Republic of Indonesia's Supreme Audit Agency

The graph shows the average audit delay trend for provinces in Indonesia during the 2021–2023 period. In 2021, the average audit delay was around 134 days and decreased slightly in 2022 to 132 days. However, in 2023, there was a significant increase to 142 days. This situation indicates that even though all local governments submitted their LKPDs on time according to BPK IHPS data, audit delays did not decrease, but instead increased in the last year of the observation period. Ideally, the timely submission of LKPDs should accelerate the audit completion process and result in faster issuance of LHPs. However, the reality shown in this graph highlights a gap in the phenomenon, where the factors causing audit delays are no longer related to the late submission of financial reports but may be influenced by other variables such as the size of the local government, the number and complexity of audit findings, and the level of performance accountability held by the local government.

One factor that can cause audit delays is the size of the local government. Larger local governments often have greater administrative and financial management complexity, which can cause delays in the audit process. Local governments with large administrations tend to have more financial transactions than smaller local governments (Ramadhani et al., 2022). Financial management becomes increasingly complicated with an increase in financial transactions, and preparing financial statements is a time-consuming process (Erniza et al., 2015). As a result, the submission of financial statements to auditors will take longer and may lead to increased audit delays. The size of a region can be assessed based on assets, employees, income, and productivity. However, this study uses total holdings, similar to the study conducted by Vanesha & Syofyan (2020) because they are considered the most stable indicator of regional size.

Audit findings also play an essential role in audit delays. Significant audit findings, particularly those related to misstatements or non-compliance with regulations, often

require more time to resolve and re-examine. A large number of complex audit findings must first be communicated to the auditee for clarification, response, and resolution. This requires auditors to allocate additional time to evaluate and recommend improvements, ultimately prolonging the audit delay (Gemilang & Pramita, 2021).

These factors not only directly influence audit delay but are also influenced by performance accountability. Performance accountability, which reflects the extent to which an entity is responsible for the use of resources and the achievement of established objectives, can also be related to audit delay. The better the performance accountability of an entity, the faster and more efficient the audit process is due to fewer issues that need to be resolved. The performance of the government in a given area is indicated by the higher predicate obtained by local governments. Therefore, improving the institutional system will reduce delays in submitting local government financial reports (Marlinda et al., 2024).

Table 1. Assessment of the Implementation of the Government Agency Performance Accountability System (SAKIP) for Provinces in 2021-2023

Predicate	P.SAKIP 2021	P.SAKIP 2022	P.SAKIP 2023
AA	1	1	1
A	4	5	5
BB	9	10	11
B	20	18	17

Source: Results of the Performance Accountability System Assessment of Government Agencies by the Ministry of Administrative and Bureaucratic Reform

Based on Table 1 above, the data shows a positive trend in improving provincial performance accountability in Indonesia from 2021 to 2023. The number of provinces with the “B” (Good) predicate consistently decreased from 20 provinces in 2021 to 18 in 2022 and 17 in 2023. On the other hand, the number of provinces with the “BB” (Very Good) predicate showed a steady increase, from 9 provinces in 2021 to 10 in 2022 and 11 in 2023. Meanwhile, provinces with the “A” (Satisfactory) and “AA” (Very Satisfactory) predicates are relatively stable, with 4 “A” provinces in 2021 and 5 “A” provinces in 2022-2023, and 1 “AA” province in 2021-2023. This indicates that an increasing number of provinces are achieving higher levels of performance accountability.

Despite the general improvement in the quality of provincial performance accountability, as indicated by the increase in the rating within the governmental performance accountability framework, the average audit delay in Indonesia still exhibits fluctuations. The average audit delay decreased from 134 days in 2021 to 132 days in 2022, but then increased significantly to 142 days in 2023. This shows that increased performance accountability has not consistently been directly proportional to the acceleration of audit completion.

This topic is important and warrants further research because there is a contradiction between the improvement in the quality of local government performance accountability, as indicated by the increase in SAKIP ratings, and the average audit delay, which continues to fluctuate and has increased significantly in 2023. This situation prompts critical inquiries into the factors that affect it, especially local government size and audit findings. Accordingly, the present research seeks to examine how these two factors impact audit delay, taking into account the mediating role of performance accountability

By placing performance accountability as a mediating variable, this study expands the understanding of agency theory. In the context of the public sector, performance accountability functions as a monitoring mechanism that reduces information asymmetry between local governments as agents and the community/central government as principals. In addition, this study also enriches compliance theory, as performance accountability reflects the extent to which local governments comply with regulations and reporting standards. Thus, the findings of this study not only answer empirical questions but also provide conceptual contributions by integrating the dimension of accountability into the framework of agency and compliance theory.

Most previous studies on audit delays have concentrated on the private sector or specific levels of government, such as the impact of company size (Sumarni et al., 2022) and audit findings (Azgara et al., 2024). In contrast, international research, like the study conducted by Mayapada et al. (2024) on charitable organizations in the United Kingdom, indicates that financial factors, including reliance on donations, deficits, liquidity, leverage, accrual quality, and audit opinions, can influence the timeliness of financial reporting. Fischer & Marsh (2018) further point out that audit delays in U.S. state governments are affected by the size of the entity and the complexity of reporting. Meanwhile, Gabrini et al. (2020) the importance of internal audit functions in enhancing the outcomes of external audits in U.S. municipalities. More recently, Rahaman & Bhuiyan (2025) provide evidence from the private sector in Australia, demonstrating that key audit matters (KAMs) and firm size significantly impact audit report lag.

Although previous studies have focused on nonprofit organizations and government entities in developed countries with strong institutional frameworks, there is a lack of research on the timeliness of financial reporting in the public sector in Indonesia, particularly among local governments. Existing studies have not thoroughly examined governance factors, such as the size of local governments and audit findings, in relation to audit delays and performance accountability. This study aims to address this gap by providing a new perspective on local governments in Indonesia, which have distinct institutional characteristics, regulations, and public accountability dynamics compared to nonprofit and public sector organizations in developed countries.

From the perspective of agency theory, this concept explains the relationship between a principal (the contract giver) and an agent (the contract receiver) as seen in recent studies (Maggetti & Papadopoulos, 2023). In the context of the public sector, the Provincial Government serves as an agent, while the regional legislative council functions as a principal with supervisory authority. As a form of accountability, the Provincial Government is required to prepare and submit a local government financial report at the end of each fiscal year, for which timeliness is the responsibility of the local governments.

In the context of compliance theory, this reflects local government efforts to comply with laws and regulations, particularly in financial reporting. Recent research (Sianturi & Siahaan, 2024) emphasizes that robust compliance systems and adherence to accounting standards significantly contribute to reducing audit findings, maintaining credibility, and strengthening public trust. Thus, compliance with regulations can help reduce audit delay and reinforce accountability within the principal-agent relationship linking the provincial government to the regional legislative council. Based on this explanation, the following research framework is presented.

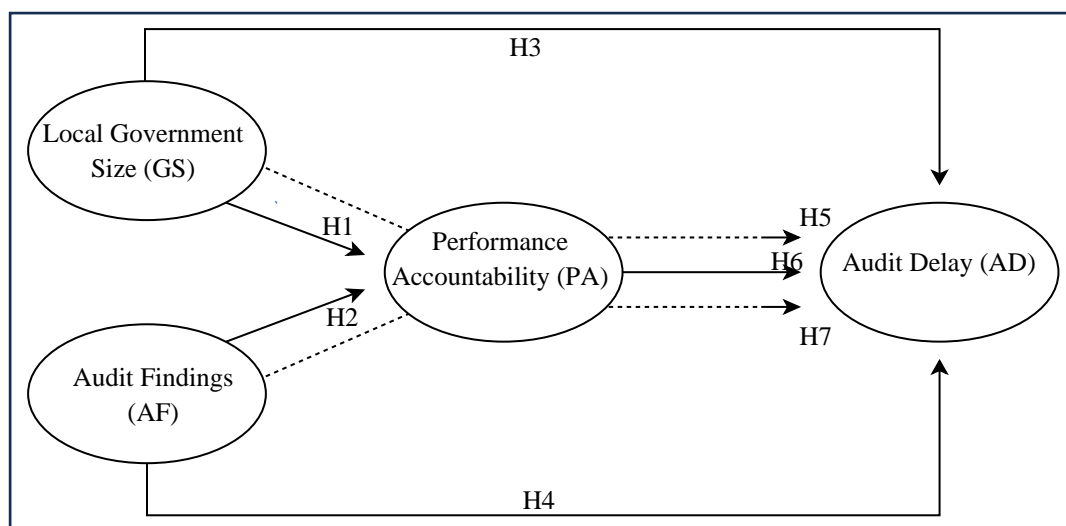


Figure 2. Research Paradigm

Source: Author, 2025

Based on agency theory, local governments as agents are obliged to demonstrate accountability in handling public resources to the principals (the community/central government). Large local governments have better resources and administrative capacity, so their performance accountability is higher. This is in line with the results of research conducted by Lestari et al. (2019), Artha et al. (2016), and Suharyanto (2016) which states that the size of local government affects performance accountability.

H₁ : The Size of Local Government Affects Performance Accountability

Audit findings reflect weaknesses in compliance and financial management. Based on agency theory, the existence of audit findings indicates information asymmetry and potential moral hazard from agents, thereby reducing the performance accountability of local government. This is in line with research conducted by the principal Qowi et al. (2017), Rasyid et al. (2022), and Ditasari & Sudrajat (2020), which states that audit findings affect performance accountability.

H₂ : Audit Findings Affect Performance Accountability

The larger the size of the local government, the more complex the financial management and auditing processes become. Based on agency theory, this complexity increases the potential for information asymmetry between agents and principals, leading to an increase in audit delays. This is supported by the findings of studies by Wafa & Nugraeni (2018), Erniza et al. (2015), and Hardini & Sukirman (2016), which indicate that the size of local governments influences audit delays.

H₃ : The size of Local Government Affects Audit Delay

The number of audit findings requires clarification and additional examination, thereby prolonging the audit delay. From the perspective of compliance theory, the lower the level of compliance of local government, the longer the audit process takes. This is in line with research conducted by Gemilang & Pramita (2021), Karlina et al. (2018), and Itsniawan (2015), which states that audit findings have a positive and significant effect on audit delays.

H₄ : Audit Findings Affect Audit Delays

Although the size of local government and audit findings directly influence audit delay, performance accountability has the potential to be an important mediating

mechanism. With better accountability, auditors can conduct more efficient audits because the risk of error is lower.

However, research on the mediating role of performance accountability is still minimal. Most previous studies only examined direct effects, without looking at mediating mechanisms. Therefore, this study offers a novel contribution by placing performance accountability as a mediating variable.

H₅ : Performance Accountability Mediates The Effect of Local Government Size on Audit Delay

H₆ : Performance Accountability Mediates The Effect Of Audit Findings on Audit Delay

The better the performance accountability, the shorter the audit time because reports are more transparent and compliant with standards. Based on agency theory, accountability is a manifestation of the agent's commitment to providing timely reports and reducing audit delays. This is consistent with the findings of studies conducted by Marlinda et al. (2024), Afriani & Satyawan (2023), and Putro (2017), which state that performance accountability significantly affects audit delays.

H₇ : Performance Accountability Affects Audit Delays

RESEARCH METHODS

The research data consists of secondary data in the form of audited Local Government Financial Reports by the Supreme Audit Agency in the form of Audit Reports, as well as the results of the assessment of the Performance Accountability System for Government Institutions issued by the Ministry of Administrative and Bureaucratic Reform. The study employs a quantitative approach using causal methods to test the relationships between variables. The research sample includes 38 provinces in Indonesia during the 2021–2023 period, selected because they represent the most recent audit years with complete and available data. The data used is in panel form, combining cross-section (38 provinces) and time series (2021–2023), enabling a more comprehensive analysis. The sampling technique employs purposive sampling, selecting provinces with complete LKPD data during the study period, and available at Supreme Audit Agency E-PPID website.

Table 2. Sample Selection Steps

Number	Criteria	Total
1	Number of Provinces in Indonesia 2025	38
2	Local Governments audited by Financial Audit Agency and those that did not submit local government financial statements for fiscal years 2021-2023	(4)
3	Number of Provinces that meet the criteria (1-3)	34
4	Number of Years of Research	3
Total Observed Data (3x4)		102

Source: Data Processed, 2025

The selection of proxies in this study was based on theoretical and empirical considerations, as well as consistency with previous studies. Audit delay was measured using the difference in the number of days between the date of the local government

financial report and the date of the Audit Report of the Supreme Audit Agency, as used by Wafa & Nugraeni (2018) and Novita et al. (2023). This measure was chosen because it is more precise than alternative approaches based on months or timeliness categories, which tend to obscure minor variations between entities. The size of the local government is proxied by Ln Total Assets, following Maulana & Handayani (2015) and Vanesha & Syofyan (2020). Total assets are considered the most stable indicator to describe the capacity of local governments compared to other alternatives, such as fluctuating revenues or the number of employees, which do not always reflect financial capacity. The audit findings variable is measured by the number of findings reported in the Supreme Audit Agency Report, as applied by Itsniawan (2015) and Wafa & Nugraeni (2018). This proxy was chosen because it directly reflects the level of problems in financial management. At the same time, alternatives such as the value of state losses are often difficult to access and inconsistent between reports. Meanwhile, performance accountability is proxied by the SAKIP score published by the Ministry of Administrative and Bureaucratic Reform, converted to an ordinal scale (AA = 7, A = 6, BB = 5, etc.) according to Hardini & Sukirman (2016). The SAKIP score is considered more objective than alternative letter grades or audit opinions because it assesses agency performance comprehensively, not just compliance in financial reporting. Thus, the use of these proxies is not only consistent with previous research but is also considered more relevant, stable, and appropriate for the context of public sector research in Indonesia.

The research model is presented through multiple linear regression and path analysis to examine the direct and indirect associations among the variables, which can be formulated in the following regression equation.

$$PA = \alpha + b1GS + b2AF + e$$

$$AD = \alpha + b1GS + b2AF + bPA + e$$

Data analysis was carried out using SPSS software, as it facilitates assumption testing, regression modeling, and path analytical procedures. SPSS was chosen based on its ease of use, availability of statistical tests appropriate for the research model, and the validity of its results, which have been widely recognized in similar quantitative studies. This study uses path analysis to test the mediating role of performance accountability. Path analysis was chosen because it aligns with the quantitative research design involving a limited sample size (34 provinces), a simple research model with four main variables measured using a single indicator, thus not requiring more complex structural equation modeling (SEM). The Sobel test was not used because small samples can produce unstable estimates, while bootstrapping is more appropriate for models with latent variables and large samples. Therefore, conventional path analysis is considered more suitable for this study, as it was also used in the latest public sector accounting study by Allysa et al. (2024).

RESULTS AND DISCUSSION

The following is the data from the descriptive analysis results.

Table 3.1. Descriptive Statistics Results

	N	Minimum	Maximum	Mean	Std. Deviation
GS	102	28.560	34.200	30.380	.970
AF	102	7.000	45.000	18.790	7.699

Table 3.2. Descriptive Statistics Results (Continuation)

	N	Minimum	Maximum	Mean	Std. Deviation
PA	102	4.000	7.000	4.650	.828
AD	102	88.000	248.000	135.950	20.657
Valid N (listwise)	102				

Source: Data Processed, 2025

Based on descriptive statistics from 102 observations, it was found that the size of local government (GS) had an average of 30.370, with the highest achievement by DKI Jakarta Province in 2023 (34.200) and the lowest by Gorontalo Province in 2021 (28.560), with a standard deviation of 0.970. Audit Findings (AF) have an average of 18.790, with the highest number of 45 findings in the Province of DKI Jakarta in 2022 and the lowest of 7 findings in the Province of Central Java and DI Yogyakarta, with a standard deviation of 7.699. Furthermore, Performance Accountability (PA) has an average of 4.640, with the highest value being 7, the lowest being 4, and a standard deviation of 0.828. Meanwhile, Audit Delay (AD) shows an average of 135.950 days, with the longest achievement in West Papua Province in 2023 (248 days) and the fastest in DI Yogyakarta Province (88 days), with a standard deviation of 20.657.

The outcomes of the multiple linear regression and the corresponding hypothesis tests are shown in the following table.

Table 4. Hypothesis Test Result (Equation 1)

Variable	Unstandardized Coefficients (B)	Standardized Coefficients Beta	t	Sig.	Description
(Constant)	-8.671		-3.717	0.000	
GS	0.458	.536	5.822	0.000	Hypothesis 1 Accepted
AF	-0.032	-.297	-3.219	0.002	Hypothesis 2 Accepted
R ²	0.264				
Adjusted R ²	0.249				

Source: SPSS Output 26, 2025

Based on the output results in the unstandardized coefficients B section, the regression equation model is as follows:

$$PA = -8.671 + 0.458 GS - 0.032 AF + e$$

Based on Table 4, the constant value of -8.671 indicates that if the role of local government size and audit findings is 0, the performance accountability variable consistently yields a value of -8.671. Local government size (GS) has a value of 0.458, indicating a positive direction. However, audit findings (AF) have a value of -0.032, indicating a negative direction. This finding suggests a positive correlation between local government size and performance accountability; however, audit findings do not reveal a unidirectional relationship.

Based on the t-test results in equation 1, it was found that the Local Government Size variable had a t-statistic of 5.822 with a significance of 0.000. This value is greater than the t-table value 1.984 and significant at $\alpha = 0.050$, so it can be concluded that Local Government Size has a positive effect on Performance Accountability. Meanwhile, the Audit Findings variable has a t-statistic of -3.219 with a significance of 0.002, which is

also less than 0.050. This result shows that Audit Findings hurt Performance Accountability.

The coefficient of determination, measured by the R² and Adjusted R² values, is assessed through the number of days test. It was found that the independent variables accounted for approximately 26.4% of the variance in the dependent variable. However, after considering the size of the sample and the total number of variables included in the model, the Adjusted R- Square decreased to 0.249. This suggests that only about 24.9% of the variation in the independent variables accounts for the behavior of the dependent variable. In this research, the results indicate that the adjusted R² value is not sufficiently strong to demonstrate a significant relationship, implying that the remaining 75.1% is probably affected by additional factors that were not examined within the model.

Furthermore, the findings of multiple linear regression analyses testing and hypothesis testing of the equation can be seen in Table 5 below.

Table 5. Hypothesis Test Result (Equation 2)

Variable	Unstandardized Coefficients (B)	Standardized Coefficients Beta	t	Sig.	Description
(Constant)	102.139		1.488	0.140	
GS	1.255	.059	0.499	0.619	Hypothesis 3 Rejected
AF	0.713	.266	2.484	0.015	Hypothesis 4 Accepted
PA	-3.813	-.153	-1.376	0.172	Hypothesis 7 Rejected
R ²	0.110				
Adjusted R ²	0.082				

Source: SPSS Output 26, 2025

Based on the output results in the unstandarrdized coefficients B section, the regression equation model is as follows:

$$AD = 102.139 + 1.255 GS + 0.713 AF - 3.813 PA + e$$

Based on Table 3, the constant value of 102.139 indicates that if the role of local government size, the number of audit findings, and the level of performance accountability is 0, the audit delay variable remains consistently valued at 102.139. Local government size (GS) has a value of 1.255, indicating a positive direction, and audit findings (AF) have a value of 0.713, also showing a positive direction. However, performance accountability (PA) indicates a negative direction. This finding suggests a positive correlation between local government size and audit findings, as well as audit delay; however, negative correlation between performance accountability and audit delay.

The t-test results in equation 2 show that Local Government Size has a t-statistic of 0.499 with a significance of 0.619 (> 0.050), so it does not affect Audit Delay. Audit Findings have a t-statistic of 2.484 with a significance of 0.015 (< 0.050), indicating a significant effect on Audit Delay. Meanwhile, Performance Accountability has a t-statistic of -1.376 with a significance of 0.172 (> 0.050), which means it does not affect Audit Delay.

The coefficient of determination test is reviewed at the R² and Adjusted R² values. It is known that independent variables can explain 11% of the variation that occurs in

dependent variables. However, when considering the number of samples and the number of variables in the model, the Adjusted R Square value has decreased to 0.082. This implies that only around 8.2% of the independent variables included in the model explain the variation observed in the dependent variable. This finding suggests that the Adjusted R Square value is not strong enough to show a significant relationship, so 91.8% may be based on the impact of other factors that have not been analyzed.

Furthermore, the description of the processed path analysis test data output can be seen in the following Figure 3.

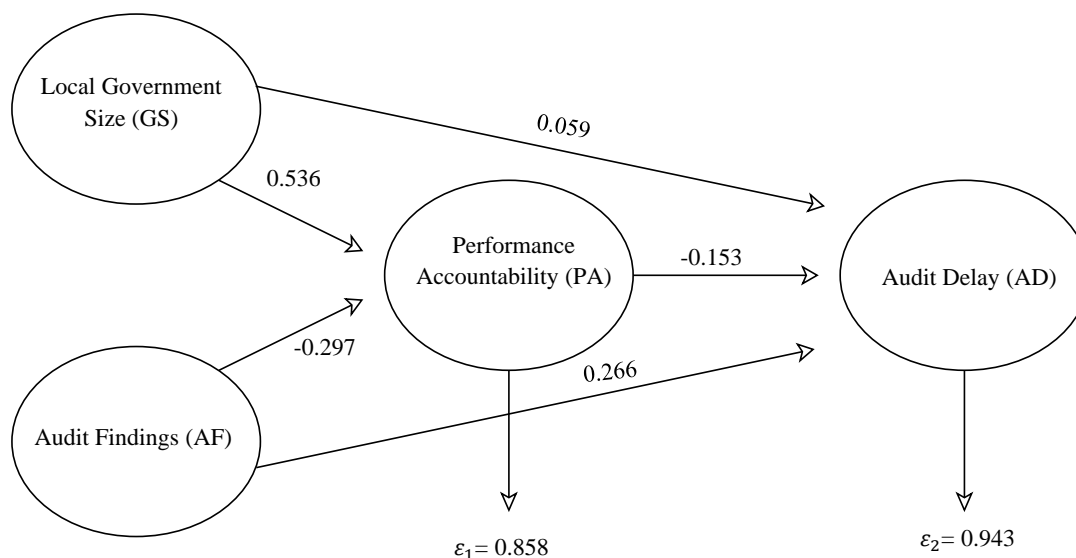


Figure 3. Path Diagram of Path Coefficient Framework

Source: SPSS Output 26, 2025

The value of ϵ_1 is found by subtracting the coefficient of determination, with the formula $\epsilon_1 = \sqrt{1 - R^2}$ so that the value is obtained $\epsilon_1 = \sqrt{1 - 0.264} = 0.858$. The ϵ_2 value is the result of reducing the coefficient of determination with the formula $\epsilon_2 = \sqrt{1 - R^2}$ so that the value is obtained $\epsilon_2 = \sqrt{1 - 0.110} = 0.943$.

Based on figure 3, it is known that the direct effect of Local Government Size (GS) on Audit delay (AD) is 0.059. Meanwhile, the indirect effect of Local Government Size (GS) through Performance Accountability (PA) on Audit delay (AD) is the multiplication between the beta value Local Government Size (GS) and Audit delay (AD) of 0.059 on Performance Accountability (PA), namely: $0.536 \times (-0.153) = -0.082$. The total effect of Local Government Size (GS) on Audit Delay (AD) is the sum of the direct and indirect effects: $0.059 + (-0.082) = -0.023$. Based on these calculations, the direct effect is 0.059, while the indirect effect is -0.082. This means the indirect effect is smaller than the direct effect. Therefore, the findings indicate that local government size, through performance accountability, does not have a significant impact on audit delays.

Based on figure 3, the direct effect of Audit Findings (AF) on Audit Delay (AD) is 0.266. The indirect effect of Audit Findings (AF) on Audit Delay (AD) through Performance Accountability (PA) is calculated by multiplying the beta coefficients: $-0.297 \times (-0.153) = 0.045$. Therefore, the total effect of Audit Findings on Audit Delay is the sum of the direct and indirect effects: $0.266 + 0.045 = 0.311$. From these calculations, it is evident that the indirect effect (0.045) is smaller than the direct effect (0.266). Thus, it can be concluded that Audit Findings, when mediated through Performance Accountability, do not have a significant impact on Audit Delay.

The Effect of Local Government Size on Performance Accountability

The partial test (t-test) results show that the Local Government Size variable has a significance value of 0.000, which is lower than $\alpha = 0.050$, and the t-statistic of 5.822 is greater than the t-table value of 1.984. Therefore, the results indicate that The size of local government has a positive influence on Performance Accountability, thereby accepting H_0 . This suggests that as a local government grows in scale, which is indicated through its total assets, its level of performance accountability also increases. These findings suggest that larger regions tend to possess stronger fiscal and administrative capacities in preparing, reporting, and ensuring accountability for their performance outcomes.

The increase in the size of local governments also brings challenges that cannot be ignored. In agency theory, as the size of a local government increases, the relationship between the agent (the government) and the principal (the community or central government) tends to become more complex. The increase in organizational units, budget volume, and the variety of public services managed contributes to this complexity. As a result, the potential for information asymmetry increases because agents have more information than principals. This can trigger opportunistic behavior such as performance reporting manipulation or inefficient decision-making. In addition, larger regions also face higher moral hazard risks. Agents tend to feel that they are not being directly monitored, so they are more likely to act without fully considering the principal's interests. Therefore, large regions need to require stronger accountability and monitoring systems to minimize agency risk. Mechanisms such as transparent performance reporting, strengthening the role of the Inspectorate, and community participation are crucial for maintaining alignment between the interests of agents and principals.

The findings of this study indicate that larger local governments, as measured by total assets, tend to exhibit higher levels of performance accountability. Based on data obtained from the 2023 local government financial statements, the Province of DKI Jakarta, which recorded the highest total assets of IDR 715,500 trillion, achieved an A rating in the local government performance accountability assessment. In contrast, the Province of Gorontalo, with the lowest total assets of IDR 2,530 trillion, obtained a B rating. These results suggest that local government size, as reflected in total assets, has the potential to influence performance accountability levels. Larger local governments generally possess greater capacity to manage performance effectively and to implement sound governance principles.

This evidence is in line with the studies carried out by Lestari et al. (2019), Artha et al. (2016), and Suharyanto (2016), which state that local government size exerts a positive influence on performance accountability. Local governments with larger total assets are expected to demonstrate greater transparency in managing these assets as part of their accountability to the public. Consequently, larger local governments tend to be more motivated to establish comprehensive performance reporting and monitoring systems, either through the adoption of the Government Agency Performance Accountability System or by undergoing external audits. Therefore, as the size of a local government increases, the greater its incentive to maintain public trust by enhancing performance accountability.

This study differs from the findings of Burhani (2018), who reported that local government size does not significantly influence performance accountability. Further differences are observed when compared to the study of Suratman et al. (2023), which examined the determinants of performance accountability from the perspective of budget

planning, as well as the research of Arjuna & Putri (2019), which focused on aspects of human resources and organizational behavior.

The Effect of Audit Findings on Performance Accountability

According to the partial test (t-test) results, the size of the local government shows a significance value of 0.002, which is lower than the α level of 0.050, and the t-statistic absolute value exceeds the critical t-value, namely $-3.219 > 1.984$. Therefore, the results indicate that audit findings exert an adverse effect on performance accountability, thereby confirming H_0 . The negative sign in the research results indicates an inverse relationship between Audit Findings and Performance Accountability, suggesting that the more or more serious Audit Findings identified by the supreme audit agency, the lower the level of Performance Accountability of local governments tends to be.

The results align with compliance theory, which argues that organizations are more likely to follow regulations when strict monitoring mechanisms and potential sanctions for violations are in place. In the context of local government, audits conducted by the Supreme Audit Agency serve as an external control instrument that assesses the extent to which government entities carry out activities in accordance with the principles of efficiency, effectiveness, and compliance with regulations. The existence of audits encourages local governments to manage budgets and implement programs in an orderly, transparent, and accountable manner because they are aware of the legal, administrative, and reputational consequences if irregularities are found. With a high level of compliance with applicable regulations and procedures, the risk of audit findings, whether in the form of administrative irregularities or state losses, can be minimized. A low number of audit findings indicates that local governments have implemented good governance, which ultimately has a positive impact on improving performance accountability.

The results are in line with the studies conducted by Qowi et al. (2017), Rasyid et al. (2022), and Ditasari & Sudrajat (2020), which indicate that audit findings have a negative influence on the performance accountability of local governments. A high number of audit findings generally reflects weaknesses in the internal control system, failure to adhere to legal requirements, or suboptimal resource management. Such conditions can undermine public trust and hinder the achievement of predetermined performance targets. Furthermore, a high level of audit findings also signals the need for improvements in governance, enhancement of personnel competencies, and strengthening of oversight mechanisms to ensure that local government programs and activities are implemented effectively, efficiently, and accountably.

Audit data of regional governments in 2021 indicate that the Special Region of Yogyakarta Province recorded the fewest audit findings (7 findings) and achieved an AA rating in performance accountability, whereas Riau Province reported the highest number of findings (38 findings) with a B rating. These results suggest an inverse link between the quantity of audit findings and the degree of performance accountability. A lower number of audit findings demonstrates how well internal controls function, adherence to regulations, and efficiency in budget management, whereas a higher number of findings signals governance weaknesses and possible irregularities.

The results of this study differ from those of Lestari et al. (2019), and Kurnia (2020). The discrepancies may be attributed to differences in the samples used and the observation periods. Lestari et al. (2019) employed a sample of district and municipal governments in Jambi Province for the period 2014–2017, while Kurnia (2020) examined district and municipal governments in Banten Province for the period 2013–2016. Both studies concluded that audit findings had no effect on performance accountability. These

differences suggest that each region possesses unique characteristics, and thus research findings cannot always be generalized to all regions.

The Effect of Local Government Size on Audit Delay

Based on the results of the partial test (t-test), it is shown that the significance value for the local government size variable is 0.619, which is greater than $\alpha = 0.050$, the t-statistic is less than the critical t-table value, namely $0.499 < 1.984$. Therefore, it can be concluded that the size of regional administration variable does not have a significant effect on the audit delay variable, and thus, hypothesis H3 is rejected. This finding suggests that total assets, as a proxy for local government size, do not influence how quickly or slowly the audit process is completed by the supreme audit agency.

From the vantage point of agency theory, the larger the area, the more complex the relationship between agents (local government) and principals (the community or central government) will be, thereby increasing the risk of information asymmetry and moral hazard. However, the results of this study suggest that the size of the region is no longer the dominant factor influencing the length of the audit process. This is likely due to the existence of more effective oversight mechanisms, the implementation of technology-based reporting systems, and adequate standardization of audit processes, which enable auditors to conduct inspections efficiently even in large regions.

This is supported by data obtained from the 2023 local government financial report, which shows that the total assets of the Special Region of Yogyakarta Province reached Rp 13,204,764,072,841, which is much greater than the total assets of Gorontalo Province, which only amounted to Rp 2,525,461,941,112. Thus, the size of the Yogyakarta Special Region government, as measured by total assets, is larger than that of Gorontalo Province. However, the audit delay in the Yogyakarta Special Region was recorded at 88 days, which is faster than Gorontalo Province, which experienced an audit delay of 148 days. This indicates that while the size of the local government is larger, this does not necessarily impact the length of the audit delay.

This finding is consistent with the studies conducted by Gemilang & Pramita (2021), Bakar & Arza (2019), Karlina et al. (2018), and Nugraha & Zulfikar (2023). The research concludes that the scale of local government does not determine audit delay. The Size of Local Government does not affect Audit Delay because this size does not directly reflect the complexity or efficiency of the audit process. The Size of Local Government is considered an unreliable benchmark for determining the length of Audit Delay, as even though larger local governments may have a higher volume of transactions, this does not significantly impact the performance and audit methods employed by the Supreme Audit Agency auditors.

Local governments, whether possessing large or small total assets, face equal pressure to submit their financial reports to the supreme audit agency on time, as they are all subject to the same regulations and deadlines governing financial reporting. Furthermore, compliance with regulations and transparency in reporting are mandatory obligations for all local governments, regardless of the size or capacity of their assets. Therefore, the pressure to meet financial reporting deadlines is universal and is influenced not by asset size but by administrative obligations and accountability standards that every local government must uphold.

The results of this study are inconsistent with the findings of Wafa & Nugraeni (2018) as well as Erniza et al. (2015), which demonstrate that the size of local government has a positive and significant effect on audit delay. They argue that the larger the assets

owned by the local government, the longer the time required to comprehensively compile asset data. Conversely, Hardini & Sukirman (2016) found that the size of local government has a negative and significant effect on audit delay, as a larger government size does not necessarily prolong the process of preparing and submitting financial statements.

The Effect of Audit Findings on Audit Delay

According to the partial test (t-test) results, Audit Findings show a significance value of 0.015, which is less than the α threshold of 0.050, and t-statistic $>$ t-table, namely $2.484 > 1.984$. Therefore, the findings confirm that audit findings influence audit delay, thereby supporting H4. This study's outcomes demonstrate a direct association between audit findings and the delay in audit completion, where an increase in audit findings corresponds to a longer audit delay.

The correlation between the number of audit findings and audit delays can be explained through Compliance Theory. In compliance theory, audit findings are direct indicators of the level of local government compliance with rules, accounting standards, and public financial regulations. The more findings that indicate violations or negligence, the clearer it is that the degree of local government adherence is low. When audited entities do not comply with regulations, auditors must carry out additional examinations to verify the precision and thoroughness of the financial statements. This process takes more time and directly contributes to audit delays. Therefore, within the framework of compliance theory, audit delays are a consequence of weak administrative discipline and low commitment to financial regulations.

These findings are in line with those of Gemilang & Pramita (2021), Karlina et al. (2018), and Itsniawan (2015), who state that Audit Findings exert a positive and significant influence on Audit Delay. This positive influence arises because each audit finding must first be communicated to the auditee in order to obtain clarification, responses, and official feedback regarding the findings. Such communication processes not only require additional time for data verification and information confirmation but also often involve coordination across multiple units or related agencies. When the identified findings are complex or require in-depth follow-up actions, the audit process tends to take longer. Consequently, the extended examination period increases the likelihood of Audit Delay.

This is supported by audit report data indicating that in 2022, Bali Province recorded the fewest audit findings, totaling 9 findings, with an audit delay of 125 days. In contrast, DKI Jakarta Province had the highest number of audit findings, amounting to 45 findings, accompanied by an audit delay of 142 days. From these data, it may be inferred that a higher volume of identified audit findings is associated with a longer duration to finalize the audit process, which in turn leads to prolonged audit delays.

In contrast to the studies conducted by Verawaty (2021), Rachmawi et al. (2016), and Azhara et al. (2024), which found that Audit Findings have a negative effect on Audit Delay, arguing that a higher number of findings in the previous period can serve as a reference to expedite the preparation of financial statements in the subsequent period, Ramadhani et al. (2022) reported different results. According to Ramadhani et al. (2022), Audit Findings exert no significant impact on Audit Delay, since the larger number of findings in local governments does not necessarily correspond to the time needed to finalize the audit process. This is due to variations in the materiality and complexity of the findings; some findings are administrative or minor in nature and can be resolved quickly, whereas more complex findings require additional time and attention. Overall,

Ramadhani et al. (2022) concluded that the number of Audit Findings alone is insufficient to explain the duration of Audit Delay in local governments.

The Effect of Local Government Size on Audit Delay through Performance Accountability as an Intervening Variable

The path analysis results indicate that Local Government Size has a direct positive effect on Audit Delay with a coefficient of 0.059, In contrast Performance Accountability exerts a direct adverse effect on Audit Delay with a coefficient of -0.153. Additionally, the Local Government Size variable indirectly affects Audit delay through Performance Accountability by -0.082. Therefore, Local Government Size does not influence Audit Delay through Performance Accountability, thus rejecting H5.

The mediation pathway linking Local Government Size with Audit Delay, as observed through the direct pathway between Performance Accountability and Audit Delay, shows statistically insignificant results. This is shown by the t-statistic absolute value being less than the critical t-table value ($1.376 < 1.984$), and the resulting significance level being greater than 0.050 ($0.172 > 0.050$), indicating that the indirect linkage connecting local government size and audit delay is insufficient to serve as a basis for conclusion. Even though the size of local government shows a significant positive association with performance accountability, the improvement in performance accountability resulting from a larger local government size does not significantly contribute to reducing audit delay. This suggests that while local government size positively affects performance accountability, this influence is not strong enough to create a significant direct or indirect effect on speeding up the audit process or shortening audit delay duration.

From the perspective of agency theory, large local governments should strengthen the need for accountability as a mechanism for principals to control agents. However, the results of this study show that performance accountability, as measured by SAKIP scores, has not been able to fulfill this function. This may be because SAKIP assesses the completeness of planning and reporting documents rather than the quality of overall control implementation, thus failing to be an effective instrument in reducing audit delays.

Inter-provincial comparisons also support this finding. For example, DKI Jakarta Province, which has substantial total assets and received an A rating in performance accountability, still experienced an audit delay of 194 days. Meanwhile, North Maluku Province, with smaller assets and relatively lower performance accountability, recorded a faster audit delay of 148 days. This fact shows that the size of the region and the achievement of performance accountability are not automatically directly proportional to the timeliness of audits. Thus, the performance accountability factor in its currently measured form cannot function as a mediator that bridges the relationship between the size of the local government and audit delays.

The Effect of Audit Findings on Audit Delay through Performance Accountability as an Intervening Variable

According to the results obtained from the path analysis, the Audit Findings variable has a direct impact on the Audit Delay variable with a coefficient value of 0.266. Additionally, the Performance Accountability variable shows a direct influence on the Audit Delay variable with a value of -0.153. Furthermore, the Audit Findings variable indirectly affects Audit Delay through Performance Accountability, with a coefficient of 0.045. Based on these findings From these results, it is evident that neither the size of

local government nor Audit Findings has an influence on Audit Delay through Performance Accountability, leading to the rejection of hypothesis H6.

The mediation pathway linking Audit Findings to Audit Delay, as observed through the direct pathway between Performance Accountability and Audit Delay, shows statistically insignificant results. This is indicated by the t-statistic being smaller than the critical t-table value ($-1.376 < 1.984$), and the significance value obtained is greater than 0.050 ($0.172 > 0.050$), meaning that the indirect influence between Audit Findings and Audit Delay is not strong enough to serve as a basis for conclusion. Although Audit Findings have a negative relationship with Performance Accountability, the decrease in performance accountability caused by audit findings does not significantly increase audit delay through the Performance Accountability mechanism.

From the perspective of agency theory, audit findings should function as a monitoring mechanism that encourages local governments (agents) to improve their performance accountability to fulfill their obligations to the principal (the community and central government). However, the results of this study show that this mechanism is not functioning optimally. Audit findings have been proven to directly influence audit delays, but not through performance accountability. This indicates that even though local governments face pressure from audit findings, improvements in administrative performance as reflected in SAKIP are not yet substantial enough to mediate this influence.

This phenomenon shows that high audit findings do not automatically worsen audit delays if local governments can maintain good performance accountability. Conversely, low performance accountability does not necessarily prolong audit delays if other factors are present, such as auditor capacity and examination process efficiency. This is reflected in the comparison between West Papua Province and Riau Province. West Papua has a high number of audit findings with low performance accountability (grade C) and experiences very long audit delays (248 days). Meanwhile, Riau also recorded a relatively high number of audit findings with medium performance accountability (C rating), but experienced a relatively shorter audit delay (178 days). This difference indicates that variations in performance accountability between provinces are insufficient to explain the differences in audit delays, thereby proving that performance accountability does not function as a mediator in the relationship between audit findings and audit delays.

The Effect of Performance Accountability on Audit Delay

Based on the results of partial testing (t-test), it can be seen that Performance Accountability has a significance value of 0.172, which is greater than the value of $\alpha = 0.050$ and $t_{count} < t_{table}$, namely $-1.376 < 1.984$. Thus, it may be inferred that the Performance Accountability variable has no impact on the Audit delay variable, so H7 is rejected. These results indicate that although Performance Accountability is theoretically expected to influence audit duration, the available data does not support a substantial linkage between the two variables.

Within the framework of public sector operations, this can be interpreted using compliance theory, which states that organizations tend to only comply with obligations that are accompanied by pressure or formal sanctions. Internal performance accountability derived from moral or ethical incentives within the organization is not strong enough to influence audit delays, as long as there is no regulatory pressure that directly regulates the relationship between performance and financial reporting. This means that even if an agency has high performance accountability, audits can still be delayed if they are not accompanied by administrative compliance and technical

readiness. Since regulatory and technical factors have a greater influence on audit delays, qualitative performance accountability insufficient to accelerate the audit process.

This is supported by data obtained from the 2023 Government Agency Performance Accountability System (SAKIP) assessment, which shows that DKI Jakarta Province received an A rating in the Government Agency Performance Accountability System (SAKIP) assessment. However, the audit delay in the province was recorded at 194 days. On the other hand, Banten Province, which received a B rating in the SAKIP assessment, had a shorter audit delay of only 94 days. Based on this data, the level of performance accountability measured through the SAKIP assessment does not directly influence the length of the audit delay. Although Jakarta demonstrates high performance accountability, its financial audit process takes longer than that of Banten, which has a lower SAKIP score. In other words, a high-performance accountability score does not always guarantee faster audit processes. Therefore, evaluations of audit delays should consider various managerial and operational aspects beyond mere performance accountability achievements.

The results are in agreement with the research of Hardini & Sukirman (2016), which states that performance accountability does no effect on audit delays; the assessment of performance accountability by the Ministry of Administrative and Bureaucratic Reform is based solely on document assessment. The basis for assessment is whether the required documents have been presented in the government agency performance accountability report or not. This process does not directly consider more in-depth performance aspects, such as the efficiency and effectiveness of agency operations, which could have a greater impact on reducing audit time.

The findings of this study differ from those reported by Marlinda et al. (2024), Afriani & Satyawan (2023), and Putro (2017), who concluded that performance accountability exerts a significant influence on audit delay. In those studies, performance accountability was considered a factor that could either expedite or hinder the completion of the audit process, as a high level of accountability generally reflects orderly report preparation, completeness of supporting evidence, and timeliness in providing the information required by auditors. Conversely, low performance accountability may cause obstacles in the audit process, such as delays in document submission, report revisions, or additional clarifications that require more time. Therefore, the present study's finding of an insignificant effect of performance accountability on audit delay indicates that the linkage between these variables may be shaped by other factors, such as entity complexity, workforce capability, or the strength of internal control systems.

CONCLUSION

From the analytical findings, the size of local governments demonstrated a positive influence on performance accountability, indicating that regions with larger total assets tend to manage their performance more effectively and transparently. In contrast, audit results showed an adverse impact on performance accountability, as a greater number of issues indicate deficiencies in financial management and reporting. The size of local governments did not have a direct effect on audit delay, whereas audit findings were found to prolong audit delay due to the additional time required by auditors for clarification and resolution of issues. Performance accountability did not mediate the relationship between either local government size or audit findings and audit delay, nor did it have a direct effect on audit delay. These results suggest that audit delay is more

strongly influenced by other factors, such as technical aspects, auditor capacity, and the financial reporting system.

This study has practical implications for several parties. The Ministry of Home Affairs needs to strengthen regulations on the preparation of LKPD by establishing more explicit format standards and submission deadlines, as well as conducting direct supervision of regions with low compliance rates. BPK needs to improve the efficiency of the audit process, for example, through the use of technology-based audits (digital audit tools), and strengthen the capacity of audit teams in provinces with high numbers of findings. The Ministry of Finance can play a role by providing more intensive technical assistance related to regional financial management, providing training on the use of digital-based financial reporting applications, and considering fiscal incentives for regions with high compliance rates. Meanwhile, local governments must be responsive to audit findings, improve internal controls, accelerate document preparation, and strengthen coordination with auditors. For auditors, these findings can be used as a basis for designing more efficient audit strategies in accordance with the complexity of each region.

From a theoretical perspective, this study enriches the literature on the role of performance accountability as a mediating variable in the relationship between local government size, audit findings, and audit delay. However, this study has limitations: its scope is limited to provincial governments, so the results may not necessarily represent regencies/cities; the variables used are still limited to local government size, audit findings, performance accountability, and audit delay; and it does not include other potentially important factors such as auditor characteristics, human resource quality, and the use of information technology in local financial management. In addition, the mediation test only uses path analysis without a more robust Sobel test or bootstrapping. Future research is recommended to expand the scope to the district/city level, add variables related to auditors, human resources, and technology, and use bootstrapping to test mediation so that the results are more comprehensive and generalizable.

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