

ABSTRACT

The research goals to assess the affect of audit findings, audit opinions, transparency on the level of integrity in local governments in Banten Province. The population consists of all local governments in Banten Province, totaling 32 samples. All individuals of the population are included as study samples in this saturation sampling strategy.

The category of data utilized is secondary data obtained from official documents, government agency reports, and relevant publications. Multiple linear regression analysis is the data analysis technique used.

This outcomes show that audit findings, audit opinions, transparency do not have a significant affect on the level of integrity in local governments in Banten Province. The research is projected to contribute to the development of public sector accounting and serve as a consideration for local governments in enhancing integrity in regional financial management.

Keywords: *audit findings, audit opinions, transparency, integrity level*

