

ABSTRACT

This study aims to examine the effect of audit findings, transparency, and accountability on the level of corruption in district and city governments in Central Java Province from 2016 to 2020.

The population of this research is 29 district governments and 9 city governments in Central Java Province. The sampling technique used purposive sampling, with a total sample of 156 district and city governments that have complete data for 2016 to 2020. This study uses secondary data obtained from BPK RI, BPS, and the Central Java High Court. The data analysis method used is multiple linear regression analysis.

The results of the research that have been carried out show that audit findings have a positive effect on the level of corruption, transparency has no effect on the level of corruption, and accountability has no effect on the level of corruption.

Keywords: *Audit Findings, Transparency, Accountability, Level of Corruption.*