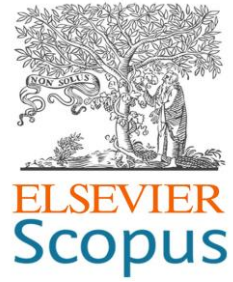




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East Kalimantan Province Regional Government's Sustainability Strategy in Achieving Unqualified Opinion (UQO)

La Ode Hasiara^{1*}, Mat Juri¹, Sigit Hartoko¹, L.M. Hasriadi², Wilda Yanti³

¹ Department of Accounting, State Polytechnic of Samarinda, East Kalimantan, Indonesia

² Department of Accounting, Faculty of Economics and Business, Mulawarman University, Samarinda, East Kalimantan, Indonesia

³ Department of Accounting, Faculty of Economics and Business, Nahdatul Ulama University, Samarinda, East Kalimantan, Indonesia)

* Corresponding author: hasiara@polnes.ac.id

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Abstract: The audit results of the Indonesian Financial Audit Agency for eight consecutive years in the province of East Kalimantan, which has ten districts and cities, showed that they are an unqualified opinion (UQO). Based on this information, the researchers became curious and wondered what strategy the regional government was implementing so that over the next year in a row, the majority of the Republic of Indonesia Financial Audit Agency (FAA) audit results would achieve an UQO. This research aimed to assess the extent of the strategy adopted by the regional government of Kalimantan province in obtaining an unqualified opinion on the results of audits conducted by the government's external auditor, in this case the Supreme Audit Office of the Republic of Indonesia and what methods were adopted to maintain the sustainability opinion (SAU). This research used a qualitative method with the Fishbone Model, which was followed by interviews with the Head of the Regional Financial



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Management Agency in each district and city and the province of East Kalimantan, as well as each Head of Division, Head of Section, and Staff in charge of Regional Accounting and Finance from each head. The research results show that the participation of all components is a central element in UQO. This shows that the results of the audit from the Indonesian Financial Audit Agency have had an impact on public trust in the financial accounting management of regional governments in the Kalimantan province. The main findings of this study are as follows. First, from the aspect of the method, the authors have never found research entitled like this article, using a Qualitative Approach with the Fish Bone Model, then elaborated into sixteen elements.

Keywords: sustainability; local government; unqualified opinion

东加里曼丹省地方政府实现无保留意见（UQO）的可持续发展战略

摘要: 印度尼西亚金融审计局在东加里曼丹省（该省有十个区和城市）连续八年的审计结果显示，审计结果为无保留意见（UQO）。基于这些信息，研究人员开始好奇，想知道地方政府正在实施什么策略，以便在接下来的一年里，印度尼西亚共和国金融审计局（FAA）的大多数审计结果都能获得 UQO。这项研究旨在评估加里曼丹省地方政府在获得政府外部审计师（这里是印度尼西亚共和国最高审计署）审计结果的无保留意见方面所采用的策略的程度，以及采取了哪些方法来维持可持续性意见（SAU）。这项研究采用了定性方法和鱼骨模型，随后采访了东加里曼丹省各区和市的地区财务管理局局长，以及各局的各处长、科室主任和负责地区会计和财务的工作人员。研究结果表明，所有组成部分的参与是 UQO 的核心要素。这表明，印尼金融审计局的审计结果对加里曼丹省地方政府财务会计管理的公众信任产生了影响。本研究的主要发现如下。首先，从方法方面来看，作者从未发现过像本文这样的研究，采用鱼骨模型的定性方法，然后将其阐述为十六个要素。

关键词: 可持续性; 地方政府; 无保留意见

1. Introduction

Whether or not the Regional Government Financial Report is very much determined by motivation, communication, commitment, attitude, behavior, Standard Operating Procedures, internal control units, competence, professionalism, morals and ethics, skills, budgeting, honesty, monitoring, evaluation, and information technology (IT) becomes a holistic unit in the RGO [1]-[3]. This phenomenon can be seen in Table 1 for seven consecutive years from 2015 to 2022. The Provincial Government of East Kalimantan won the Unqualified Opinion (UQO). The balance sheets and cash flow reports, as well as notes to financial statements, show the performance of the apparatus's good financial governance [4]-[5]. Local Government Financial Reports (LGFR) are good if the results are from the Supreme Audit Agency of the Republic of Indonesia. audits by the East Kalimantan Provincial Government UQO are good. The Supreme Audit Agency of the Republic of Indonesia (SAA-RI) (RI) is an independent institution responsible for conducting audits of state financial management. One of the main tasks of the (SAA-RI) RI is to audit the financial statements of the government and state institutions that use the state budget [7]. Audit tasks were carried out by the Supreme Audit Agency of the Republic of Indonesia. include the following:

(1) Examination of state financial reports, including audits of the central government's financial statements, regional government, state institutions, and state-owned enterprises.

(2) Examination of the performance and effectiveness of state financial management, including the use of budgets, assets, and other resources.

(3) Examination of compliance with applicable laws and regulations for managing state finances.

(4) Examination of follow-up on the findings of previous audits, and

(5) Preparation of audit reports containing findings, recommendations, and suggestions to the government and related state institutions.

The balance sheet, cash flow reports, and notes to financial reports demonstrate the apparatus's good performance in financial governance. The Regional Government Financial Report (RGFR) is good if the results are from the East Kalimantan Provincial Government's Supreme Audit Agency of the Republic of Indonesia. audits are unqualified opinions (UQO). Whether the financial reports of the regional government in East Kalimantan Province are good is reflected in the results of the audit by the Financial Audit Agency of the Republic of Indonesia. The results are presented in Table 1.

Table 1. Reports Opinion on Financial Reports (Quality) of Provincial Government Financial (Kaltim.bpk.go.id, 2024)

No.	Provincial Government	Reports Opinion on Financial Reports (Quality) of Provincial Government Financial							
		2015	2016	2017	2018	2019	2020	2021	2022
1	East Kalimantan province	UQO	UQO	UQO	UQO	UQO	UQO	UQO	UQO
2	Berau Regency	UQO	UQO	UQO	UQO	UQO	UQO	UQO	UQO
3	Kutai Barat Regency	UQO	UQO	UQO	UQO	UQO	UQO	UQO	UQO
4	Kutai Kartanegara Regency	UQO	UQO	UQO	UQO	UQO	UQO	UQO	UQO
5	Kuatai Timur Regency	UQO	UQO	UQO	UQO	UQO	UQO	UQO	UQO
6	Paser Regency	UQO	UQO	UQO	UQO	UQO	UQO	UQO	UQO
7	PPU Regency	UQO	UQO	UQO	UQO	UQO	UQO	UQO	WDP
8	Ulu Regency	-	UQO	UQO	UQO	UQO	UQO	UQO	UQO
9	City of Balikpapan	UQO	UQO	UQO	UQO	UQO	UQO	UQO	UQO
10	City of Bontang	UQO	UQO	UQO	UQO	UQO	UQO	UQO	UQO
11	City of Samarinda	UQO	UQO	UQO	UQO	UQO	UQO	UQO	UQO

Table 1 shows a reality in the findings of the audit results of the Supreme Audit Agency of the Republic of Indonesia, from 2015 to 2022. Meanwhile, we can download the audit results for 2022 from the Audit Board of the Republic of Indonesia. In November 2023, they will be published and then we will be able to download them. Downloaded via Web Side: Kaltim.bk.go.id, 2024.

2. General Description

Motivation arises from various sources, from outside the individual, and from within the individual [8] explained that sources that arise from within the individual are the best motivation because those that arise are based on personal awareness. Good motivation, communication, is the process of conveying a message to someone who needs information [4], [9]-[10]. In addition, [11] explained that communication between members of an organization greatly supports the completion of work. Good motivation and communication, if it is based on management commitment, and it is an ability that someone with this ability can implement in real life in local government, especially the Provincial Government of East Kalimantan [1], [4]-[5], [12]. In addition to motivation and communication, attitudes and behaviors are important. Then, [13] explains that everyone has two kinds of attitudes: positive and negative. These two attitudes can only be observed based on good behavior originating from positive attitudes [14]-[16]. Positive behavior is reflected in the quality of work; this was stated [1], [5], which explains that positive behavior can make a major contribution to the quality of work because almost all work that is accompanied by positive behavior has implications for maximum results. The attitude of the apparatus has different perceptions of others, so their attitudes will never be the same [14], [16]. However, these conditions must be understood as differences in one's mental state [17].

Standard Operating Procedures (SOP) serve as

guidelines [18]-[20]. This activity is performed by local government entities with standard procedures for all related parties [21]-[24]. An internal control system must support the SOP, where there is a separation of functions and responsibilities of the apparatus for their respective duties and functions [24]-[26].

Competence is also important in the implementation of SOP. Competence is defined as the personal ability of an individual [27]. This ability colors the completion of tasks and responsibilities according to the duties and functions mandated to each apparatus [28]. These competencies are helpful in completing daily tasks [27], [29]-[30]. Furthermore, good competence, if followed by high professionalism, is therefore a major issue for the accounting profession, because it describes the accountant's work effectively [31].

The picture of professionalism in the accounting profession is reflected in five aspects: dedication to the profession, social obligations, independence, belief in the profession, and relationships with colleagues [32]. Besides having to be professional with a professional attitude, an accountant must also have sufficient professional knowledge to support the work in each audit [33]. Competence must also be accompanied by skill.

Skills are a person's abilities, which are the main support in completing work [34]-[35]. Furthermore, [36]-[38] explained that good skills can support quality of work. Good skills, if good morals follow these skills, a personality that appears in a person and that personality refers to good positive values and contains ethical virtues [39]-[41]. Moral contains two different understandings, but the moral referred to in this study is positive morals, which has implications for good deeds and ethical values and virtues [42]-[43].

The budget is also crucial for operational activities because all activity programs require an adequate budget [7], [44]-[45]. The budget becomes the center of attention of all parties, both directly and indirectly [46]. Central and regional governments must prioritize the budget so that local governments can increase their

institutional role in government [47]. Budgets can function if they are followed by honesty. Various empirical studies have found that honesty starts as early as possible [48]-[50]. Thus, the implementation of budgetary activities must be monitored.

Monitoring is a precautionary measure that the government takes to observe what has been achieved [24]. In addition, monitoring serves as a control mechanism to avoid unnecessary expenses. Therefore, monitoring must be conducted regularly and continuously. Monitoring can function well if accompanied by evaluation [51]-[52] explains that evaluation has an understanding related to checking the work carried out according to a predetermined plan and budget. Then, the same idea that evaluation looks at the suitability between plans and budget realization was explained in [53]-[54]. Furthermore, Infor Information Technology is required to monitor all budget activities.

Information technology can be used to monitor all the activities performed by local governments [55]-[57]. All activities are inseparable from information technology [41], [58].

The novelty of the research: this article is a discourse on the multidimensional realm of contemporary accounts in the realm of the regional government of the province of East Kalimantan in achieving UQO.

3. Research Methods

This research used a qualitative method with the Fishbone Model, which was followed by interviews

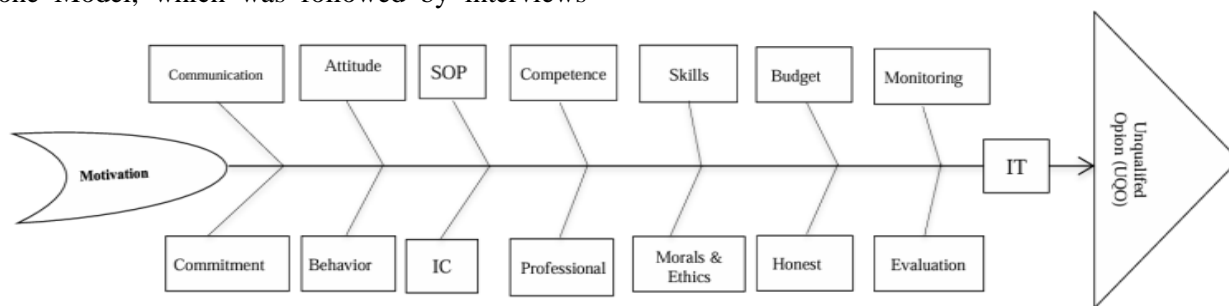


Figure 1. Fishbone model (authors' design)

The course shows how modern scientific discourse influences auditing science. The multidimensional paradigm as the government's strategy takes a path to achieve a complete and objective "UQO," as well as subjective and even surpasses both. The data collection technique was carried out in three stages: descriptive, focused, and selective. Only data corresponding to research needs can be obtained [12]. In addition to observations, interviews were also conducted with informants. In-depth interviews in qualitative research are essential to extract information. This is followed by tracking the written archival evidence relating to a particular event or activity. Documents can be written, pictures, photos, certificates, artifacts, or UQO

with the Head of the Regional Financial Management Agency in each district and city and the province of East Kalimantan, as well as each Head of Division, Head of Section, and Staff in charge of Regional Accounting and Finance from each head, city, and province. The collected data were processed using the triangulation method.

In addition, this article uses the rationality reflection of the fishbone model to capture the multidimensionality of "pluralism" and "holism." The two dimensions "pluralism" and "holistic" are the basis for achieving UQO. The use of a qualitative fishbone model can combine various plural and holistic dimensions into one goal. This model can unite all the interests related to regional government financial accounting management. Using this method, all components can be combined for all purposes. They collected data in this study using the following: a) observation, b) interviews, c) documents, and d) triangulation. Observations, interviews, and documentation were conducted to collect data related to the 16 (sixteen) elements studied and to support one another. The 16 elements were Motivation, Communication, Commitment, Attitude, Behavior, Standard Operating Procedures (SOP), Internal Control Standards (ICS), Competence, Professional Apparatus, Morals and Ethics, Skills, Budget, Honesty, Monitoring and Evaluation, and Information Technology. The fishbone model used in this study is appropriate for achieving many functions, and that function is an UQO.

certificates.

Four criteria are used to check the validity of the data [60], stating credibility, transferability, dependability and confirmation. The credibility of this technique is used to check the validity of the data and prove that the data or information is related to the activities carried out by the RGO in the province of East Kalimantan. This research started from 2022-2024 to. Transferability is a technique used to prove that research results on implementing regional financial management in the province of East Kalimantan genuinely follow sound and proper financial governance based on Government Accounting Standards that apply to all districts and cities in

Indonesia. Dependability is the main instrument (key instrument) that researchers use so that they can be trusted to find valid and accountable information at the scientific level. Therefore, in qualitative research, the researcher must test the accuracy of the information obtained and review the concept to obtain special considerations from the research results. Certainty (Confirmability) is a method used in objective assessment, and the quality of work is the focus of this study. For this reason, researchers need a comprehensive equation of view in several views, opinions, and findings of one person or many people, including the research team, as a result of the dependability audit [61].

4. Results and Discussion

The results of this study are presented in full according to Figure 1. According to the wishes of many people who perform activities, this model is related to the performance gain of all parties related to UQO achievements [16]. Based on this interpretation, the activities that have been and will be carried out at the regional government level in East Kalimantan Province must be maintained in an UQO achieved by the provincial government of East Kalimantan. This research has 11 (eleven) elements of the strategy adopted to achieve an UQO. The following is an explanation of these 11 components:

4.1. Motivation Aspect

Motivation is an impetus that arises from two sources: that which comes from outside the individual's personality and that which comes from within the individual's self. Based on the opinions of experts, the most powerful force is motivation, which arises and comes from within oneself [62]. Meanwhile, the Big Indonesian Dictionary (BID) [63] explains that motivation is an impulse that arises in a person consciously or not to take action with a specific purpose or effort that can cause a particular person or group of people to be moved to do something because they want to achieve the desired goal.

Informant B revealed that the spirit within a person very much determines all types of work carried out by apparatus. The enthusiasm appears to do so because of the encouragement from within each individual. Likewise, the quality of the work produced is motivated by motivation. Moreover, this motivation also depends on various factors, especially communication and the work environment, including high motivation for managing general allocation funds and special funds. Both types of funds can be used for various activities. This is mainly related to development activities, especially development related to broader community' needs.

Participant A stated that the purchase of

goods/services was carried out directly by the head of each RGO with a budget of five million rupiahs. This is done through Work Orders (WR), which are sent to suppliers of goods/services, private/individuals, small businesses, and cooperatives, accompanied by desk reports, delivery of goods, and reports on the inspection of goods. A committee carries this out from each RGO work unit related to procuring goods/services. Motivation plays a vital role in financial management since 2022, 2023, and 2024 can be properly and correctly managed. Therefore, even though COVID-19 disrupts the world's health condition, it does not dampen the enthusiasm for OPD apparatus to carry out intense coordination from home using meetings using the online (Zoom) method.

Based on the expressions of informants A and B above, motivation can be formed from various sources. This can be observed in the quality of one's work. The quality of the apparatus can be seen from the results of the inspection conducted by the Supreme Audit Agency of the Republic of Indonesia. The motivation that the public can read for the work of the RGO apparatus can be seen from the results of the inspection conducted by the Supreme Audit Agency of the Republic of Indonesia. The examination results are shown in Table 1, which shows satisfactory quality for all related parties. The informant's statement follows the statement submitted [8], which states that the quality of a person's work depends on the motivation of the RGO apparatus. The same thing [9] explains that motivation that arises within a person is the best motivation because it comes from the impulse of the RGO.

Communication. Communication is the process of delivering messages to someone who requires information. This information supports the activity or work that is being performed. In addition, communication is required because it is related to work that requires answers and complete information. Complete information can represent a person's interests, especially as support for the completion of tasks and responsibilities that need to be completed at this time. Good communication skills are required to provide good answers to apparatus communications.

Following the statement put forward by the key informant, who stated that communication is very helpful in completing the work carried out by the apparatus. If fellow officials establish intense communication, it will make it easier to complete the work of each RGO apparatus. Based on the informant's statement shows that communication is the process of conveying a message to someone who needs information [64]-[65]. In addition, [66] explained that communication between members of an organization greatly supports the completion of work. In addition to oral communication, written

communication is better [64]. Therefore, listening, speaking, and writing skills are very important in supporting job success [65].

4.2. Commitment Aspects

Commitment refers to a feeling, like, or love for the achievement of results that have been made. This commitment states that a person tends to be permanent in the work environment of the Indonesian Dictionary [63]. Management commitment is a person's ability, and this ability can be implemented in real life by local governments, especially the provincial governments of East Kalimantan [67]-[68].

The commitment that we understand is that there is conformity between words and deeds, between plans and (actual) results, both the central government and local governments, sometimes we as officials, when there is a new policy, and the new policy has not been understood, suddenly there is a policy, new policies have emerged, old policies have not been understood, new policies have suddenly emerged, that has been our difficulty so far, conditions inevitably have to learn (Ms. Endang Sugiati, March 15 2022, and Mr Darmawan, March 15 2022, stated that the financing of the Heritage Sector and Finance of the city of Balikpapan (May 15, 2020, and the commitment will be maintained until 2023. Meanwhile, the Regional Financial and Asset Management Agency (RFA-MA) informant (Djuliah, 2022) explained that commitment is an attitude that can unite words with actions, because commitment involves positive attitudes and behavior in carrying out activities. To achieve something good, it must be accompanied by a good positive attitude and behavior; this commitment must be followed with actions in the form of continuous work from time to time because work is a form of positive behavior, especially activities in the field of regional government financial accounting management, and also concerns the performance of preparing financial reports. Regional financial management needs to be carried out consistently and prudently (Ms. Endang Hartati, March 15, 2022, and Head of Regional Financial and Asset Management Agency (RFAMA), Balikpapan city (Djuliah, May 31, 2022) explained that this commitment until 2023 is still consistent with their commitments that they have made so far.

Based on the explanation of the key informants above, it can be explained that commitment can be interpreted as a match between words and actions or between plans and implementation. This condition must be addressed positively [11]. The commitment must also be adjusted to the law Government Regulation [24], which explains the State Financial Audit by Supreme Audit Agency of the Republic of Indonesia. is solely intended to find the commitment of all RGOs in the province of East Kalimantan.

4.3. Attitude Aspects

The attitude of the RGO apparatus tends to act, think and understand in the way that will do attitudes always related to objects, ideas, situations, and values [14]. A positive attitude is important in managing local government finances. Because of the positive attitude of the RGO apparatus, there is no term for giving up, always saying you can do it [13]. To achieve this positive behavior, the results of the inter-views with key informants explained the following:

The informant (Endang, May 15, 2022) revealed that before the implementation of the activity, the heads of each RGO had warned that all laws and regulations would become RGO common handle. To recognize this positive behavior, the following message was conveyed by the informant (A, June 11, 2022), where the RGO revealed that all cash disbursements and receipts at the Regional General Treasurer (RGT) must be recorded, and all transactions reported to the accounting department and the accounting department recorded on the same day, while Village Enterprises were recorded separately. In addition, the attitude of the apparatus in each RGO during the Covid-19 pandemic, 2022, 2023, and 2024, was not apparent because all activities carried out by the RGO were carried out from home, and the meetings used online media (Zoom). Subsequently, the accounting department records all funds used. The use of funds from each RGO is then accounted for at the beginning of each month. Accountability activities are more effective in 2022-2023 and slightly different from 2023 and 2024.

The provision of information from supervision, entrepreneurship, education, and training, including planning and preparation of regional income and expenditure buds, is the same [13]-[14]. The administration of regional financial accounting and accountability is carried out consistently, so the scope of errors can be anticipated as early as possible [14]. Directives for supervision, consultation, education, and training scheduled by the government every year are priceless compensation [13]. The report from the Regional General Treasurer (RGT) regarding each RGO receipt and disbursement of funds is a positive attitude [14].

4.4. Behaviour Aspects

The behavior of the apparatus regarding the mechanism for using General Allocation Funds, and Special Allocation funds can involve all stakeholders related to the overall and sustainable management of regional finances, which is a positive aspect. This shows a good performance. The regional financial management apparatus performs well, so the cohesion of the regional financial management apparatus shows

a unified whole. This was conveyed by the vital informant below:

“Informant B revealed that, under certain circumstances, general and special allocation funds can be used in various activities. It is particularly related to development activities, especially related to the needs of the wider community.” Then informant A stated that the purchase of goods/services was carried out directly by the head of each RGO with a budget of five million rupiah. This is done through the mechanism of Work Orders (WO), which are sent to suppliers of goods/services, both private/individuals, small businesses, and cooperatives, accompanied by desk reports, delivery of goods, and reports on the inspection of goods. This is carried out by a committee from each RGO work unit that is directly related to the procurement of goods and services. In addition, the behavior of devices in each RGO, during the COVID-19 pandemic, in 2022, 2023, and 2024 was not apparent, because the RGO apparatus mostly worked from home, except for meetings using the online (Zoom) method. Implementation of special fund allocations such as reforestation (General Allocation Fund) and (Special Allocation Fund non-reforestation funds). The Regional Government from 2005 to 2022 has established a policy (Special Allocation Fund non-reforestation funds) that includes the use of special allocation funds, only given to particular agencies, such as: (1) the health sector, (2) the road infrastructure, irrigation and rural clean water sectors, (3) marine and fisheries sector, (4) regional government infrastructure sector, and (5) agriculture sector.

Based on the statements of critical informants above, the behavior of regulators in submitting mon-thly accountability reports by an authorized RGO can help overall monthly reporting performance. Regional Government Organizations (RGO), as users of the budget, are also responsible for regional financial management under the coordination of the Regional Secretary [13]-[14], [69]. The Regional Secretary delegates his authority to the Regional Financial and Asset Management Agency (RFAMA) [14]. Even though the person in charge is the head of the OPD as the user of the goods-services budget in the relevant department and the head of the Regional Financial and Asset Management Agency (RFAMA).

4.5. Standard Operating Procedures Aspects

Various methods were used to determine the truth of science for the results obtained from this research [19], [21]. Standard operating procedures are guidelines that serve as references for performing work tasks according to their functions. In addition, it is used as a tool for evaluating the performance of government agencies based on technical and procedural indicators, such as workflow and work systems [18], [22]. Based

on the results of interviews with the RGO Balikpapan, RGO Samarinda, RGO Kutai Karta Negara, RGO Paser Tanah Grogot, and other related regional government organizations (RGO) in the province of East Kalimantan explained the following:

The purpose of forming SOPs is to explain the details of the repetitive work activities carried out by the organization. A good SOP is an SOP that is capable of being a guide for new apparatus and is capable of saving costs, facilitating supervision, and coordination among fellow Regional Government Organizations (RGO). The results of the interview (informant D, May 13, 2022) showed that " the function of the SOP is to explain the details of work activities that are carried out repeatedly. A good SOP, if SOP can monitor workflow better, becomes a guide for novice employees, saves costs, facilitates supervision, and facilitates coordination between fellow Regional Government Organizations (RGO). This (Informant E May 15, 2022) explains that the SOP as a guide for Regional Government Organizations (RGO) carries out accountability for state/regional financial management. SOPs help staff become more independent and less dependent on management interventions, thereby reducing the involvement of leaders in carrying out daily tasks. The function of SOP is to increase accountability and document specific responsibilities for carrying out daily tasks. In addition, SOP is a standard performance measure that provides supervision for employees. In addition, the SPO functions to improve the performance of the apparatus and helps evaluate the work results that have been interviewed (informant D, May 13, 2022). The implementation of the 2022 and 2023 SOPs is far better than the implementation of the 2022, 2023, and 2024 SOPs."

The informant's statement above explains that the purpose of developing SOPs is to explain the details and standards of the day [19], [20], [21]. In addition, SOPs explain how local government organizations carry out their functions properly [19], [21]. This was done solely to facilitate supervision. In addition, it also serves as material for good coordination between fellow RGOs in government agencies. The SOP serves as a communication tool that can explain various daily operational activities of local government agencies. The same was also reported [19]-[21], who stated that SOPs function as communication tools that can explain various issues related to work performance in local government agencies [19]-[21]. In addition, SOPs also function as control tools for various activities, especially those related to financial management accountability for local government organizations.

4.6. Internal Control System Aspects

The government's internal control system is based

on Keppres No. 74/2001 [24], which states that the supervision of state financial management is through a presidential decree that includes procedures for monitoring government performance. Based on informant D's statement, who explained the following:

Based on Government Regulation (BGR) Number 60 of 2008 states that internal control includes policies related to financial records, providing reasonable assurance that financial reports are prepared in accordance with Government Accounting Standards. Receipts and disbursements were authorized by the authorities. This authority is exercised adequately and provides adequate assurance of the safety of assets that have a material impact on the government's financial statements. If the implementation of the Internal Control Unit is running well, the resulting financial statements have reliable information value. Conversely, if the Control Unit is not running well, the resulting financial statements do not have good information value. This information was conveyed by an informant (August 2022). The same thing was also conveyed (informant C in May 2019), which stated that one of the components of good internal control provided reliable information to its users. Internal control is carried out solely by management to secure state assets. In addition, it was conveyed (informant E, August 2022), which explained that the controls conducted in 2022-2024 were going well. This condition differs from the internal control system implemented in 2022, 2023, and 2024. This condition is understood by many parties due to the influence of Corona Covid-19, which has hit Indonesia in particular and the world in general.

According to the explanation given by the key informant above, internal control includes various policies related to financial records. These records can provide adequate assurance that financial reports are prepared by government accounting standards and regulations [24]. The supervision of regional financial management, related to the activation process that ensures the implementation of regional government financial management, is well guided by Government Regulations [11], [24]. This relates to all rights and obligations of the regions within the framework of better governance. The results can be measured in terms of money, including all forms of wealth related to regional rights and obligations within the APBD framework, which are carried out by the regional government organization (RGO). Furthermore, as revealed in [70]-[71], in control activities, there are forms of control, namely, the separation of duties and functions useful for reducing the possibility of errors [11], [70]-[71]. Similarly, as explained in [11], attempts to hide errors/deviations by apparatus affect the value of the resulting financial report information [70]-[71] so that supervision in the internal control system is directed to provide reasonable assurance of

the effectiveness of RGO control and reliability of local government financial reporting.

4.7. Competence Aspects

Human resource competence is the capacity of an entity's human resources. The ability of individuals in the organization is the main capital, with the first to carry out organizational functions. Therefore, one of the goals of local government is to improve the performance of local government agencies. This condition was disclosed by the following key informants:

Human resource development is carried out by the heads of local government agencies, at least to realize the vision, mission, objectives, and strategic goals that will be achieved by government agencies. Increasing Human Resources (HR) can be achieved through courses and training. Human resource capacity-building program through continuous training. The goal is to improve performance and provide quality output. Therefore, local government management should consider the capacity of human resources. Competence is holistic through various types of training, so that the capacity of human resources to carry out its functions can be efficient and effective. In this condition, the informant (A in August 2022) explained that human resource development in 2022-2023 but in 2022, 2023, and 2024 had not been maximized because all activities carried out in 2022-2024 still used online media (Zoom).

Based on the explanation of the informants above, it can be concluded that human resources (HR) must be appropriately managed [27], [30]-[31], because they are the primary and first capital. Human resources can create all necessary aspects for local government entities [72]. The organization's success can be seen in its human resource (HR) quality. Further explaining the key informants above, it can be understood that HR is a resource with a dual function translated into HR skills. These skills can produce goods and services according to the needs of the local government. A clear job description means that existing human resources can properly perform their duties. Competence can be obtained from attending seminars and training so that employees possess a comprehensive level of competence.

4.8. Professional Aspects

Professionalism is the ability to master a particular field that describes a person's ability in a particular field. In terms of the accounting profession, this is done both professionally and effectively. Professionalism can be associated with moral responsibility, social obligations, independence, and beliefs in the profession of fellow professionals. Besides having to be professional with a professional attitude, an accountant

must also have sufficient professional knowledge to support his work in each audit. According to the views of key informants, professionals explained the following:

Professionalism is an ability inherent in a person related to the mastery of a particular field of knowledge, which can describe a person's ability in a specific field B in August 2024). This is reviewed by the accounting profession, which is conducted professionally and effectively. Professionalism can be associated with moral responsibility, social obligations, independence, and belief in the profession about fellow informants E in August 2024). Besides having to be professional with a professional attitude, an accountant must also have sufficient professional knowledge to support his work in every implementation of accounting audits."

Based on the statements of key informants, professionalism is a person's ability. This ability is related to mastery of certain skills. This illustrates a person's ability in the field of accountable government governance based on good and correct local government accounting records. The informant's statement above is supported by the opinion expressed [41], which states that the professional in this discussion is a professional in the accounting field. This is reflected in five aspects: dedication to the profession, social obligations, independence, belief in the profession, and its relation to colleagues [39]. An accountant, besides being professional with a professional attitude, also has sufficient professional knowledge to support the work in every audit [39], [41].

4.9. Skills Aspects

Skills are the abilities and skills possessed by an individual, and these abilities become the main support for completing work. Quality of work is determined by the skills of a person. Someone without good skills will not find the expected quality of their work. Therefore, the skills possessed by the apparatus significantly determine the quality of the work produced. To understand more clearly, let us pay attention to the following key informant's statements.

"Skills that I understand every day are skills that are owned by a person" (Informant C, May 15, 2021). These skills are based on the work that has been completed. In my personal opinion, quality work is not judged by someone who has completed the work, but it can only be based on the results of the examination carried out by the Supreme Audit Agency of the Republic of Indonesia. The agreement (Informant E June 15, 2023), which stated that work is said to be good, can only be measured based on the assessment of an independent party, such as the Supreme Audit Agency of the Republic of Indonesia. The information stated above shows that it is more objective and wiser if the work is good or bad if the assessor of the merits

of the work is an independent party. The results of the work are assessed by an independent party' where the skills of an individual appear. Of course, good skills are seen in the results of the work that has been conducted. The results of the work are said to be of high quality if the person conducting the assessment of the work is an independent party [34]-[35]. Furthermore, as explained in [36]-[38], good skills/skills if the results of the work that has been done are assessed by an independent institution, such as the Supreme Audit Agency of the Republic of Indonesia, the results of which are said to be good and of good quality if the results of the assessment by an independent institution have carried out assessment [48]-[50], based on the results of an examination carried out by an independent institution, as shown in Table 1, showing evidence that the results achieved on financial governance. The implementation and implementation of local government financial accounting have been successfully achieved with the support of the 16 elements above.

4.10. Morals and Ethics Aspects

Morals are good and bad actions that contain certain generally accepted good and bad teachings about actions, attitudes, obligations, morals, manners, and morality, which are determined by one's personality. A person's good and bad deeds are highly dependent on their behavior and actions. According to the excerpts from the results of the interviews submitted by the key informants below:

"What we understand is that morality is related to someone's actions or behavior that violates the norms of goodness" (Informant E, May 15, 2023). Therefore, morals also contain good and bad deeds, which contain certain good and bad teachings that are generally accepted regarding actions, attitudes, obligations, morals, manners, and morals are greatly determined by a person's personality (Informant C, May 2022). In addition to this statement, key informants also stated that morals and ethics are a unified whole and can be seen and read from various forms, behaviors, and actions of a person (informant D, May 13, 2023).

According to the statement of the key informants above, morals are related to one's actions and behavior [73], [74]. Therefore, the quality of a person's work is determined by good behavior. This behavior is visible in the quality of the work produced. Therefore, [73], [74], and [75] state that the quality of work is largely determined by the morals and ethics of a person. The quality of work is closely related to certain teachings because the quality of the work produced is determined by the assessment of independent parties, such as the Supreme Audit Agency of the Republic of Indonesia, so that the quality of work of the apparatus is closely related to the examination carried out by the Supreme

Audit Agency of the Republic of Indonesia, giving an UQO. This opinion is the best opinion among other opinions [73]-[74]. Based on the opinions of the experts above, with the issuance of the UQO by the Supreme Audit Agency of the Republic of Indonesia, the regional financial management carried out by the apparatus so far has shown the quality of work based on good morals and ethics.

4.11. Monitoring Aspects

Monitoring in Indonesia is called activity monitoring, which aims to ensure that all organizational and management goals are achieved [51]-[52]. That is, monitoring is one of the processes in RGO activities that can determine whether the Vision and Mission of RGO have been achieved. Based on the explanation of the key informants, who explained that:

“Monitoring includes two integrated activities under the control of a program. However, the monitoring and evaluation activities have different objectives. Because this activity uses a training method (workshop), this document is only a complement and provides background information on important aspects under supervision, which can be interpreted as the goals to be achieved”. As to the functions and benefits of monitoring, Informant A (2020) and Informant C (2021) stated that monitoring was conducted by the RGO according to the level of responsibility of each RGO. The monitoring system in 2024 was still consistent with the monitoring system implemented in previous years, namely 2022 and 2023.

Implementation is more focused on monitoring activities for ongoing work [51]-[52]. Monitoring is conducted by seeking information periodically based on certain indicators to determine whether ongoing activities are based on agreed plans and procedures [51]-[52]. Furthermore, [51] explains that monitoring is an action taken by an organization to review what has been achieved. In addition to supervision, the government also performs a control function such that waste does not occur [51]-[52]. Therefore, monitoring needs to be carried out from time to time, that is, to review the results of a previous study [53]. To anticipate these problems, the government must implement strategies that can be used to anticipate obstacles that may occur in the future.

4.12. Evaluation Aspects

In general, the evaluation itself has stages that must be followed [51]. Even if it is not always the same, it is important to carry out these stages; given the results of the evaluation process, it is important to follow [52]. The following describes one of the evaluation stages. The results of the interviews submitted by key informants stated the following:

“In all activities that will be carried out, in any field,

the final result is always related to the evaluation of the activity. The evaluation itself refers to a work program carried out in various respects. However, the priority is the evaluation of key matters”. Furthermore, Informants B, C, and D (May 2021) explained that before conducting an evaluation, an activity plan must be designed first. Then Informant D (2021) explained that the evaluator reports the results of the audit activities carried out; this is the last step after the audit results are reported. For this reason, the evaluation results must be properly documented (Informant E, 2022). The 2023 evaluation system still uses the 2022-2023 evaluation system.

Implementation of policies related to assessment such that before conducting an assessment, other activities are being prepared [52]-[51]. This arrangement was based on information provided by the key informants who stated this. Before evaluating the activities to be carried out, the person carrying out the assessment and the purpose of the evaluation concerned are first associated with data collection to document a comparison between the plan and the results that have been realized [52]-[53]. After the evaluator evaluates the activities that have been carried out, the evaluator is aware of the planned audit and assessment objectives associated with data collection, documentation for comparison, and review between plans and results achieved [52]-[51]. This is a form of trust that can be expressed in the form of accountability for the use of funds. Regarding the reporting that is carried out every month, both at the RGO and Regional Financial Management Working (RFMW) levels, it is part of the responsibility. Responsibilities were carried out by each mayor and regent through the Regional Financial and Asset Management Agency (RFAMA) as part of the local government financial accounting management mechanism.

4.13. Commitment Aspects

Honesty is an attitude inherent in the individual and good honesty; honesty is formed from the start so that honesty is attached to the individual [50]. Honesty must start early so that it can be sown at the depths of the heart [48]-[50]. Some of these studies found that honesty has begun to be included in the primary education curriculum so that honesty becomes a cultural characteristic inherent in every student.

From the results of the interviews presented by the key informants, it was explained that honesty is the most powerful tool in the implementation of financial governance. Therefore, honesty is inherent in every individual. Honesty is formed early on, embedded, and imprinted at the depths of the heart [48]-[50]. The essence of honesty must start early, which can lead a person to become virtuous until entering higher education. At the same time, honesty must be delivered

to the world of work.

State Revenue and Expenditure Budget and Regional Revenue and Expenditure Budget. Implementation of budget funds, transferred to each RGO account. Psychologically, achieving regional revenue and expenditure budgets creates momentum and a positive response for all parties. The budget for each RGO has the hope of achieving the budget [47], which states that the purpose of using the budget is to allocate the budget to the RGO according to the proposals of each RGO if the budget allows it. That is, of course, it is for the original purpose of preparing the budget and budget ceiling. Based on this explanation, the key informants stated:

“Budgeting, billing and recording Regional generated revenue (RGR) activities as well as accountability for the activities of local government apparatus. Realization of the budget provides its charm in each RGO, meaning that if the budget has been realized, it means that the budget is ready to be spent according to the program of each related RGO. This attraction arose within the apparatus to complete the programs proclaimed by each RGO. The program runs smoothly when performed together. Information on realizing the budget contains psychic energy to carry out various activities for each related RGO”. Furthermore, the results of recorded interviews with informant D, 2022 explain that budgetary activities go well if the budget is carried out jointly. First, good control if control is carried out by all RGOs. Second, good control is encouraged in each other’s awareness. Furthermore (the results of recorded interviews with informant D in the year 2022) reveal that accountability for budget use illustrates the local government apparatus. Here, two forms of accountability were observed. First, horizontal accountability is a form of accountability conveyed in each RGO collectively created by the Regional Financial and Asset Management Agency (RFAMA). The RFAMA report was addressed to the Regent through the district/city Regional Secretary. Second, vertical accountability has the lowest government accountability for a higher government. This was conveyed by the recorded interview with informant F (May 13, 2022), which explained that there were no obstacles to preparing the 2022-2023 budget. These conditions are different in preparing the 2022, 2023, and 2024 budgets because all activities are online (Zoom).

Based on the results of the recorded interviews, the experts explain that there is a relationship between accounting practices and psychology, and that the implementation of the regional income and expenditure budget in East Kalimantan embodies good budget management [7], [44]-[45]. The implementation of these programs also increases human resources and education infrastructure, and improves health

infrastructure [44]-[45]. Furthermore, according to the information from the key informants above, it can be said that the implementation of activities shows that all activities carried out by local government officials are subject to positive attitudes and behavior [44]. The results of these achievements can improve human resources and increase the development of school and health facilities. The RGO makes every effort to maintain its reputation that has been achieved [7], [44]-[45]. The accountability of regional income and expenditure budgets is well communicated so that the performance achieved so far continues to exist among the people of East Kalimantan. The results of this study provide an encouraging signal because, for seven consecutive years, it has received proud recognition, namely, the achievement of UQO from the Supreme Audit Agency of the Republic of Indonesia.

4.14. Technology and Information Aspects

The results and discussion presented in this discussion are information technology, monitoring, strategies, structures, systems, expertise, and the values obtained from various types of information. The key informant explained the following:

Informant A stated that information technology was provided by each RGO. The needs of each RGO to develop different capabilities were conveyed (key informant, March 2022). In addition, it is related to information systems, which cover all the needs of each RGO. The information systems needed at this time are information technology capabilities that cover all the needs of the RGO. The ability of regions to mobilize resources to support information technology is currently different from that of information technology in 2022-2024. These differences in current information technology providers can play a role because information technology providers as single players differ from 2022 to 2024. Conditions for 2022-2022 were different from conditions for 2022-2024. Almost all people need information technology as a link for all activities to be implemented.

The explanation from the informant above shows that the RGO carries out useful activities [56]-[57]. This useful activity is the achievement of the UQO. The key informant’s statement suggests that IT capabilities need to be managed specifically with a commitment to explain that the focus is on human resources. However, information technology capabilities must be specifically managed [54]-[55], [57]. In addition, commitment focuses on improving human resources, especially to achieve maximum results. Information technology is also related to monitoring because monitoring and evaluation can provide good and bad information about RGO performance. Therefore, the main information addresses the problems associated with monitoring

budget execution. The forms of horizontal and vertical accountability submitted by each RGO to the execution of the task of managing the regional revenue and expenditure budget for the province of East Kalimantan are based on the following mechanism.

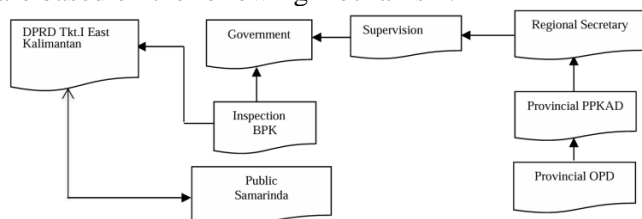


Figure 2. Mechanism for receiving and spending money (the authors' design)

According to the explanation from the Informant above, RGO is carrying out useful activities [56], [57]. This useful activity is the achievement of UQO. The key Informant's statement suggested that its capabilities need to be managed specifically with a commitment to explain that the focus is on human resources. However, information technology capabilities must be managed specially [54]-[55]. In addition, the committee focuses on improving human resources, especially to achieve maximum results. Information technology is also related to monitoring because monitoring and evaluation can provide both good and bad information about RGO performance. Therefore, the main information describes the problems associated with monitoring budget execution. The forms of horizontal and vertical accountability that have been submitted by each RGO to the executor of the task of managing the regional revenue and expenditure budget for the province of East Kalimantan are based on the following mechanism.

5. Conclusion

The main findings of this study are as follows: First, from the aspect of the method, the authors have never found research entitled like this article, using a qualitative approach with the Fish Bone Model. Second, Human Resources are the first determinant of everything. Third, all elements of UQO achievement are formed from human resources, which are the main determinants of UQO achievement. Achieving UQO is framed into a unified whole in the form of 1) motivation, 2) commitment, 3) communication, 4) attitude, 5) behavior, 6) internal control, 7) standard operating procedures, 8) professionalism, 9) competent, 10) morals and ethics, 11) expertise, 12) honesty, 13) budget, 14) monitoring, 15) evaluation, 16) information and technology, which can shape the achievement of UQO (See Figure 1). Fishbone model). Fourth, the findings suggest that strengthening internal control systems, increasing human resource capacity, utilizing information technology, committing to transparency,

and collaborating with oversight institutions are effective strategies implemented by the East Kalimantan Provincial Government to achieve and maintain WTP opinions on their financial statements.

5.1. Comparison with Other Studies

Compared to other studies, none used a quantitative approach with a fish-bone model. Generally, research uses a quantitative approach with a model: 1) SPSS application, 2) partial least squares (PLS) application, 3) generalized structured component analysis (GSCA), and 4) structural equation modeling (SEM). The findings of other studies are as follows: 1) There is a significant influence between the Independent Variable and the Dependent Variable; this is found in the SPSS Application. 2) Findings on direct and indirect effects are generally found using partial least squares (PLS), generalized structured component analysis (GSCA), and structural equation modeling (SEM) applications, which have intermediate variables.

5.2. Implications

The implications of this research are grouped into 2 (two) main parts:

1) Practical Implications are grouped into 5 (five) main elements: a) The strategies found can be adopted to ensure transparent and accountable financial management, thereby increasing public trust. b) Information technology in financial management provides the best practice model to improve administrative efficiency and report accuracy. c) It provides an essential basis for developing ongoing training programs to improve the understanding of and compliance with financial regulations. d) Other local governments can learn from the East Kalimantan experience by adapting these strategies to their context. e) It emphasizes the importance of active cooperation between local governments and oversight bodies to ensure the sustainability of system improvements. Finance.

2) Theoretical Implications: a) This research adds insight into the mechanisms of financial management sustainability to achieve an unqualified opinion, particularly at the local government level. b) Strategies found to support the principles of good governance such as transparency, accountability, participation, and effectiveness. c) This study shows that unqualified opinion sustainability requires a holistic approach involving technology, internal policies, human resources, and external relationships with auditors. d) This study can serve as a basis for developing theoretical models regarding the sustainability of unqualified opinions in the public sector, both in Indonesia and globally. e) The findings of this research provide opportunities for comparative studies between different local government strategies or longitudinal

studies on the long-term impact of these strategies.

5.3. Recommendations

Recommendations for future research focus are as follows:

1) Evaluation of the effectiveness of financial training for local government employees in supporting UQO.

2) Analysis of the application of information technology (e-Government) in improving the transparency and accuracy of financial reports.

3) Study the role of governance, organizational culture, and leadership in supporting the sustainability of UQO opinion.

4) Comparative study of strategies for achieving UQO in East Kalimantan with other provinces that consistently obtain UQO.

5) Assessment of the impact of UQO opinion on budget allocation for development in East Kalimantan.

6) Identification and mitigation of risks that may hinder the achievement of UQO in the future.

7) Analysis of changes in government accounting policies and their impact on the sustainability of the unqualified opinion.

8) Strengthening the role of the Government Internal Audit Agency (APIP) in maintaining the quality of regional financial reports.

However, all recommendations must be adapted to the local context and data availability and are directed to practically contribute to local government and scientific development.

Declarations

Author Contributions

Conceptualization, L.O.H. and M.J.; methodology, L.O.H. and S.H.; validation, L.M.H. and L.O.H.; formal analysis, M.J.; investigation, S.H., W.Y. and L.M.H.; resources, L.O.H. and W.Y.; data curation, L.O.H. and W.Y.; writing—original draft preparation, all authors contributed equally; writing—review and editing, S.H., W.Y. and L.M.H.; visualization, S.H.; supervision, L.O.H. and M.J.; project administration, M.J., L.M.H. and W.Y. All authors have read and agreed to the published version of the manuscript.

Data Availability Statement

The data presented in this study are available on request from the corresponding author.

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Informed Consent Statement

Informed consent was obtained from all subjects involved in the study.

Conflicts of Interest

The authors declare that there is no conflict of interests regarding the publication of this manuscript. In addition, the ethical issues, including plagiarism, informed consent, misconduct, data fabrication and/or falsification, double publication and/or submission, and redundancies have been completely observed by the authors.

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