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THE ILLUSION OF ACCOUNTABILITY, WTP OPINION FROM HABERMAS' PERSPECTIVE

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ABSTRACT

An Unqualified Opinion (WTP) has long been viewed as the highest symbol of public financial accountability in Indonesia. However, a paradox arises when many local governments that achieve WTP are actually entangled in corruption cases. This research uses a critical paradigm with Jürgen Habermas's theory of communicative action to uncover how WTP opinions operate as a practice of symbolic power. The method used is a case study with in-depth interviews with procurement officials and anti-corruption activists. Thematic analysis reveals three main patterns: first, WTP is positioned as a tool of political legitimacy and a commodity of power; second, audits are conducted within a systemic logic that demands findings, although not always based on substantive deviations; and third, audit opinions weaken critical public awareness through the colonization of the world of life. This research emphasizes that public audits cannot be understood merely as technical procedures, but must be viewed as ideological practices that reproduce power relations. Transforming audits into a more open and reflective communication space is necessary so that audit opinions can function as a mechanism for public emancipation, rather than simply a shield of legitimacy that silences criticism.

Keywords: Unqualified Opinion; Regional Government Corruption; Jurgen Hubermas, Critical Theory

i. INTRODUCTION

The Unqualified Opinion (WTP) issued by the Supreme Audit Agency (BPK) has long been viewed as the highest symbol of public financial accountability in Indonesia. Many studies consider the WTP opinion an indicator of successful regional financial governance (Paranata, 2022). The trend of seeking WTP opinions has increased annually. In 2020, all provincial governments achieved WTP, while 364 of 415 district governments (87.7%) and 87 of 93 city governments (93.5%) also achieved the same opinion (Kompas, 2020). Referring to these figures, it appears that regional governance has reached an optimal level of accountability and financial management efficiency. However, the data reveals a stark contrast. The Corruption Eradication Commission (KPK) recorded that from 2004 to 2019, at least 126 regional heads were implicated in corruption cases, with the highest number occurring in 2018 and an average of seven cases per year (Katadata, 2021). A paradox is apparent: despite achieving a WTP (Unqualified Opinion) opinion, corruption remains persistent. One frequently highlighted cause is the continued strength of dynastic political practices in regional government management.(Muhtar & Amarullah, 2018; Salle et al., 2022)

Several recent studies have revealed that a WTP opinion does not guarantee a region is free from corruption.(2023)The results show that although there is a negative correlation between the WTP opinion and the level of corruption, this opinion is still unable to detect systemic corruption committed by regional elites. Sihombing also reported similar findings.(2020), which states that audit opinions and weaknesses in internal control systems do not significantly influence the level of corruption, and that regulatory compliance is a more important factor in determining the integrity of financial management. In fact, Avalon et al.(2018)This proves that regional heads who receive an unqualified opinion (WTP) can still be implicated in corruption cases, meaning the opinion does not fully reflect the effectiveness of internal oversight or real accountability. Thus, a fundamental question arises: Does an unqualified opinion truly reflect substantive accountability? Or is it simply a formal symbol used to build an image and silence criticism of the practice of power? The existing empirical evidence further strengthens the argument that the unqualified opinion has shifted from an accountability tool to merely administrative legitimacy, often irrelevant to the realities of budget management and corruption in the regions.

Various studies on public sector auditing still focus on technical aspects, such as administrative compliance and internal control effectiveness. This approach tends to ignore how unqualified opinions are produced and ideologically mobilized within bureaucratic and political spheres. Rizki & Turner(2023)revealed that although public sector auditors understand the importance of independence, in practice, audit opinions such as WTP are often conditioned by organizational pressures and power relations within the bureaucracy, thus obscuring the substantive meaning of the opinion. This is reinforced by Syamsuddin's findings.(2017), which shows that in the Indonesian public audit environment, organizational culture and pressure from superiors make auditors reluctant to report irregularities. As a result, an unqualified opinion may still be issued despite the presence of unethical or corrupt practices, making it more of a symbol of legitimacy than a tool of accountability. Furthermore, Dwiputrianti(2011)emphasizes that the scope of the BPK audit remains focused on procedural compliance and technical quality, without assessing the substantive aspects of public management. Thus, this audit approach fails to provide critical space for normative questions about justice, ethics, and integrity in governance. When administrative symbols are interpreted as absolute truth, the public sphere loses its ability to question the moral legitimacy of power. Public audits risk becoming administrative rituals that silence criticism and reproduce inequality covertly.

In this context, a critical theory approach is crucial for understanding auditing as a practice of power that operates through administrative language and symbols of legitimacy. This study uses Jürgen Habermas's communicative action framework to analyze how unqualified opinions (WTP) are used as instruments of systemic domination over the lifeworld. Basing the analysis on the experiences of actors such as procurement officials and anti-corruption activists, this study situates auditing practices within a framework of social relations and power, rather than merely technical procedures.

This study aims to critique the practice of WTP opinions in public audits as a form of systemic rationality that covers up the reality of corruption in the regions, and to show how these opinions are used to shape legitimacy narratives in the public sphere.

ii. METHOD

This research falls within the realm of the critical paradigm, which stems from the thinking of Frankfurt School philosophers such as Max Horkheimer, Theodor Adorno, and Herbert Marcuse. These philosophers developed a critique of positivism and modern capitalism, demonstrating that instrumental rationality in modern society has distanced humans from freedom and emancipation. They called this form the "irrationality of dominant rationality," ideologically disguised as social reason.(Forst, 2023). Critical theory views social reality as a product of power relations and ideology, and that science is not value-free, but often becomes a tool of legitimacy for hidden structures of domination.(Chandran, 2016). The critique of instrumental rationality was central to first-generation critical theory, as elucidated through the works of Horkheimer and Adorno who showed how science, culture, and technology functioned in prolonging the subjugation of society under modern capitalism.(Smulewicz-Zucker, 2017). Furthermore, the Frankfurt School critique also links the domestication of reason with environmental destruction and mass consumerism, as a result of capitalism that relies on the growth and reproduction of structures of domination.(Gunderson, 2015). Therefore, the main goal of a critical approach is not only to explain reality, but also to dismantle the structures of domination hidden in social practices and institutions.

In this context, Jürgen Habermas emerged as the second generation of the Frankfurt School, developing critique through a communicative action theory approach. Unlike his predecessors, who tended to be pessimistic about the potential for emancipation in modern society, Habermas maintained his belief that communicative rationality could be achieved through a discursive space free from domination. He stated that: “The rationalization of the lifeworld makes possible a form of social integration that is no longer dependent on domination.” Habermas distinguished two social worlds: the system, driven by bureaucratic and market logic (instrumental rationality), and the lifeworld, where humans interact through language and construct shared meaning. When the system dominates the lifeworld without a space for equal dialogue, what he called the colonization of the lifeworld occurs: “Systemic mechanisms of economic and administrative action intrude into the communicative structures of the lifeworld.”(Hubermas, 1998)

This paradigm is used in this study to view the practice of public auditing, specifically the Unqualified Opinion (WTP) opinion, not as a neutral technical instrument, but as an administrative language that reproduces symbols of power legitimacy. Audits, within this framework, operate as systemic actions that tend to close off spaces for criticism and obscure power relations, particularly when the WTP opinion is used as a symbolic shield in the context of local governments implicated in corruption. Using the theory of communicative action, this study aims to demonstrate that audits, which should be a mechanism for public clarification, have transformed into symbolic practices that distort communication and silence critical awareness.

Methodologically, this research uses an instrumental case study strategy.(Received, 1995). Focusing on the audit practices of local governments that received an unqualified opinion but were caught in corruption cases. The case study allows for a deeper exploration of the context and meaning of audit practices, the relationship between auditors and auditees, and perceptions of the meaning of unqualified opinions in everyday power practices. Data were obtained through in-depth interviews with two groups of informants: (1) procurement officials who experienced the audit process directly, and (2) lecturers who are also anti-corruption activists who have reflective views on the state audit and accountability system. The interviews were conducted in a semi-structured manner, allowing for free exploration of the experiences and construction of meaning from the informants.

Table 1. List of Informants

Informant	Agency
Husin Ali	Goods and Services Procurement Officer
Jufri	Anti-corruption activist

The analysis was conducted using an interpretive thematic approach, following the flow from transcription and open coding to grouping of main themes. This process aimed to identify distorted communication patterns, symbolization in audit practices, and forms of systemic domination in the process of providing an unqualified opinion. This analysis is based on Habermas's concepts of systemic action, colonization of the lifeworld, communicative rationality, and communication distortion. To maintain credibility and validity, source triangulation, member checking, and researcher reflection were used as part of the subject's position in social interactions. This critical approach allows researchers to become more than just data collectors, but also actors consciously involved in dismantling the dominant structures of meaning in public audit practices.

iii. RESULTS AND DISCUSSION

WTP Opinion as a Symbol of Legitimacy and Political Commodity.

The Unqualified Opinion (WTP), which should serve as an instrument of public accountability, has been reduced to an administrative symbol serving the interests of those in power. In local government bureaucratic practice, the WTP opinion is not simply the result of a technical audit, but rather a political representation mobilized to maintain image, stabilize legitimacy, and silence criticism.

> *"A WTP is important, but it's not about the content. It's about reputation. If you don't get one this year, you could get reprimanded by your superiors. There's a moral burden." (Husin)*

> *"We usually coordinate with the Audit Board of Indonesia (BPK) first. If there are any errors, we'll find a way to prevent them from being included in the final report. The important thing is not to lower the WTP." (Husin)*

This statement demonstrates how the WTP opinion is positioned as a political objective, rather than a substantive evaluation of public financial management. The audit process is not aimed at opening up institutional corrections, but rather at securing symbolic gains. The audit becomes an administrative ritual that affirms bureaucratic compliance, not public honesty. In the public sphere, the WTP is used as a tool of justification. Criticisms of financial governance are not met with substantial clarification, but are instead dismissed with claims of formal success. The WTP opinion becomes a bureaucratic defensive language, where symbols replace substance.

> *"Brother, I once criticized the unclear use of grant funds. But I was immediately responded with, 'Mr. Jupri, our region has a WTP (Unqualified Opinion) award.' As if WTP is the answer to everything. But WTP is no guarantee." (Jupri)*

> *"People are becoming reluctant to ask questions. They're satisfied with the WTP (Unqualified Opinion). Yet, I know for myself that there are many bureaucratic compromises behind it. Many don't dare speak out for fear of being accused of attacking state institutions." (Jupri)*

This informant's statement demonstrates that administrative symbols like the Unqualified Opinion (WTP) operate not within a deliberative ethical space, but within the logic of defending power. The public is presented with representations of success, while discussion about the meaning and morality of budget use is tightly closed. Audit opinions, framed procedurally and symbolically, reflect a power structure that treats accountability as a package, not an ethical principle. Sam et al. (2024) note that an increase in Unqualified Opinion (WTP) does not correlate with a reduction in corrupt practices. Prabhawa and Prasojo(2021)highlighted that the public mistakenly perceives WTP as evidence of a clean government, even though institutionally, structural pressure on auditors remains strong. Chawla(2020)emphasizes that audits are often trapped in symbolic games that weaken critical participation. Meanwhile, Sokolenko(2022)shows how bureaucratic power undermines auditor independence and obscures the integrity of audit results.

Within the framework of Jürgen Habermas's theory of communicative action, this situation demonstrates the dominance of systemic rationality over the public communication space. Unqualified opinions (WTP) do not arise from an open communication process, but rather from bureaucratic mechanisms that disguise inequality. Administrative language replaces normative language. Ethical values are eclipsed by procedural compliance. Audits lose their communicative dimension and become tools for standardizing images. This phenomenon signals the colonization of the lifeworld. The social world, which should be built on trust, values, and mutual understanding, is taken over by the logic of a system that operates through numbers, rankings, and symbols. Criticism is seen as a disruption. Public inquiries are considered subversive. Audits cease to be a space for emancipation and become instruments for the reproduction of power.

In this context, the WTP opinion becomes a commodity of power. It is negotiated, defended, and displayed to create the impression of compliance. It is used to stabilize the power of regional heads, influence legislative opinion, and even serve as campaign material. In this logic, the meaning of the audit is reduced to a symbolic ritual, and public accountability loses its liberating power.

Audit as a Systemic Action

Public audits are often portrayed as objective instruments, yet in practice they are fraught with inconsistencies. The narrative of Jupri, a lecturer and anti-corruption activist, illustrates this paradox. He once handled a legal case where the object and subject of the audit were the same, yet the results of two BPK audits differed drastically.

> *"Brother, I'm handling a client's case that was audited twice by the Supreme Audit Agency (BPK). The first audit yielded few findings. But in the second audit, the findings ballooned, even though the subject and object were the same. This is odd," he said.*

This significant difference shows that audit reports do not always rely on methodological consistency, but are vulnerable to interest dynamics.

Audit inconsistencies are also reflected in the experience of Husin, a procurement official, who believes that audit results are often influenced by the audit team and the political situation that accompanies them.

> *"I've seen the first audit go smoothly, but then the next one suddenly reveals numerous findings. Even though the work is the same, the documents are the same, and the people are the same. The only difference is the audit team and the political timing," he explained.*

This statement reveals that audits are not simply a technical verification tool, but an arena for symbolic negotiation where "findings" can appear or disappear according to the underlying systemic logic. In this context, audit findings are not merely a reflection of reality, but rather a product of systemic construction. There is a demand that audits "find something," so the audit process functions more as a means of legitimizing the institution's work than as a substantive clarification. As a result, audits create the illusion of accountability but fail to provide certainty about the truth. When audit results can change simply because of differences in context, public trust in the WTP weakens, while its symbolic authority remains intact.

This situation indicates the dominance of instrumental rationality in public audit practices. Within the framework of Habermas's theory of communicative action, audits are not conducted to achieve mutual understanding, but to meet the demands of the system: maintaining the institution's image, meeting formal indicators, and securing political legitimacy. The language of auditing loses its communicative dimension and becomes an administrative mechanism that dictates meaning. The public is forced to accept contradictory results without being given the opportunity to question them.

The inconsistency of audit results also demonstrates a colonization of the world, where legal certainty and substantive justice are replaced by formal reports favoring bureaucratic stability. Discrepancies in audit results are not openly explained but are instead allowed to remain in official documents, each claiming to be correct. In this situation, audits cease to be a means of ethical clarification and instead become symbolic hammers used to strengthen the position of certain parties in the legal process and the political arena.

Thus, the WTP opinion and audit report are not a reflection of the truth, but rather a means of producing symbolic reality. They can be softened, hardened, or reshaped according to the system's needs. Audits are not there to liberate, but to regulate how truth is to be understood and accepted.

Colonization of the Living World and the Erosion of Critical Consciousness

The WTP opinion in public auditing practices is not limited to administrative functions but also produces a deeper social effect: weakening public critical awareness. This symbol exists in the public sphere as almost undeniable evidence of success. Both the general public and local political elites often accept the WTP as a valid sign of transparency and integrity, even though it may contain recurrent corrupt practices. This situation creates a situation where audits no longer open up opportunities for questions, but rather close down public discourse.

> *"If it's a WTP, people out there will just believe this area is good. Even though I know there are a lot of problems within it. But who wants to hear that the symbol is good?" - Husin*,
>
> *"Brader, the WTP makes ordinary people quick to believe it. They think it's a guarantee of being free from corruption. In fact, that symbol is actually used to cover up things they don't want to talk about."*- Jupri,

This situation demonstrates how the Unqualified Opinion (WTP) has functioned as an instrument of depoliticization. Criticism is rendered irrelevant because symbols speak louder than reality. The media often cite Unqualified Opinion (WTP) achievements as a measure of regional success, without questioning what actually happens on a substantive level. The public is thus led to believe that administrative success equates to moral success.

Within the framework of Habermas's theory of communicative action, this situation represents a form of colonization of the lifeworld. The social space that should be animated by values, norms, and rational conversation is replaced by the logic of a technocratic system. The language of audit, which should open public discussion, is transformed into the language of power, dictating what can and cannot be questioned. Administrative symbols replace dialogue, while the public's critical reasoning is marginalized.

This erosion of critical awareness has a direct impact on the strengthening of corrupt practices. When the public no longer questions the substance of an audit, the bureaucracy has free rein to defend its interests. The WTP (Unqualified Opinion) opinion, which should be a mechanism of accountability, becomes a tool for controlling discourse: it directs public perception while disarming potential resistance. In such a situation, audits function not as a medium of emancipation, but rather as a means of domination that reinforces the hegemony of power.

Power(1997)This phenomenon is referred to as a characteristic of audit society, a society that places more trust in audit symbols than in substance. Prabhawa and Prasojo (2021) emphasize that the public often misinterprets audit opinions. Chawla (2020) states that public audits fail to become a space for participation because they are trapped in symbolic power. Sokolenko (2022) and Gaduga (2021) also demonstrate how bureaucratic structures hamper auditor autonomy and maintain the illusion of accountability.

Within Habermas's theoretical framework, this situation represents a form of colonization of the world. Administrative language replaces dialogue, procedures trump values, and symbols block the space for critique. Audits lose their emancipatory spirit and become the language of power that dictates what can be questioned. Thus, the WTP opinion not only fails to strengthen accountability but also weakens the public's critical thinking.

The series of findings above demonstrates three main patterns: first, the WTP opinion functions as a symbol of legitimacy and a political commodity; second, the audit is conducted within a systemic logic that demands findings, even if they are not always based on substantive deviations; and third, the audit opinion impacts the erosion of critical public awareness through a process of colonization of the world. These three patterns demonstrate how public audit practices cannot be understood simply as technical procedures, but rather as part of a symbolic construction that reproduces power relations.

The research findings demonstrate that the WTP opinion functions not merely as an administrative product but as a symbol of power with broad social and political implications. Three themes emerging from interviews and field analysis demonstrate how public audits function more as an instrument of legitimacy than as a substantive accountability mechanism.

First, the Unqualified Opinion (WTP) is used as a tool of political legitimacy. It functions as a symbolic commodity displayed to build an image of cleanliness and integrity, even though in reality, corrupt practices persist. This demonstrates that audits are not free from power relations, but rather become part of the construction of power. In Habermas's framework, this condition reflects the operation of a systemic logic that eliminates public discursive space. Administrative language precludes the possibility of rational, equal conversation.

Second, audits are conducted within a systemic logic that demands findings. Inconsistencies in audit results, even for the same object and subject, demonstrate that audit reports do not simply reflect reality, but rather are constructed by context, interests, and external pressures. Audits under these conditions are not an arena for truth-seeking, but rather a mechanism of symbolic reproduction that maintains the legitimacy of the audit institution itself. In other words, audits become rituals that prioritize performativity over accountability.

Third, the unqualified opinion (WTP) has implications for the erosion of critical public awareness. This administrative symbol is perceived by the public as absolute proof of success, so criticism of the substance of financial governance is often deemed irrelevant. Here, what Habermas calls the colonization of the lifeworld occurs: a social space that should be filled with values, norms, and rational conversation is replaced by a technocratic logic that closes off space for criticism. As a result, the audit opinion is no longer a mechanism for clarification, but a tool of depoliticization that stabilizes the bureaucratic and power status quo.

These three themes form a complete picture that public audits in Indonesia cannot be separated from the ideology surrounding them. Audits are not neutral, but rather part of a circuit of symbolic power. In critical logic, the WTP opinion can no longer be read as a technical instrument guaranteeing accountability, but must be understood as an ideological product that restructures the relationship between the state, bureaucracy, and society. Therefore, criticism of public audits needs to be directed not only at technical improvements but also at transforming communication, so that audits truly function as emancipatory mechanisms, not merely tools of formal legitimacy.

iv. CONCLUSION

This research demonstrates that an Unqualified Opinion (WTP) in a public audit cannot be interpreted as a representation of substantive accountability. It operates primarily as an administrative symbol serving the interests of those in power. Three patterns emerge from this analysis: WTP is positioned as political legitimacy, audits are conducted within a systemic logic that demands findings, and audit opinions have implications for the erosion of critical public awareness.

Within the framework of Habermas's theory of communicative action, the practice of public auditing reflects the dominance of instrumental rationality over the lifeworld. Auditing loses its communicative nature and becomes a symbolic mechanism that limits public discourse. The colonization of the lifeworld occurs when administrative symbols replace spaces for critique and ethical values, allowing society to accept the illusion of order without questioning its substance.

Thus, public audits in Indonesia cannot be understood merely as technical procedures, but must be viewed as ideological practices that reproduce power relations. Audit transformation needs to be directed at creating a more open and reflective communication space, so that audit opinions can once again function as a mechanism for public emancipation, rather than a shield of legitimacy that silences criticism.

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