

# Optimalisasi penyelenggaraan reuiu atas laporan keuangan pemerintah daerah (studi kasus pada inspektorat Provinsi Kepulauan Bangka Belitung) = The optimization of review on financial report of local government case study at inspectorate of Kepulauan Bangka Belitung Province / Sumanjaya

Sumanjaya, author

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## Abstrak

[<b>ABSTRAK</b><br>

Penelitian ini membahas mengenai optimalisasi penyelenggaraan telaah atas LKPD pada Inspektorat Provinsi Kepulauan Bangka Belitung. Penelitian ini adalah penelitian kualitatif dengan pendekatan Soft System Methodology. Permasalahan yang dihadapi Inspektorat Provinsi Kepulauan Bangka Belitung dalam menyelenggarakan telaah LKPD adalah kompetensi aparat pengawasan terbatas, program diklat berkelanjutan belum dikelola dengan memadai, tidak adanya Standard Operational Procedure (SOP), dan waktu pelaksanaan telaah terbatas. Untuk mengoptimalkan penyelenggaraan telaah atas LKPD, Inspektorat Provinsi Kepulauan Bangka Belitung harus menggunakan SOP telaah atas laporan keuangan yang saling terintegrasi dari tahap perencanaan, pelaksanaan dan pelaporan yang teruji dan terukur agar tercapainya keterpaduan dan efektif dalam peningkatan kualitas hasil telaah.

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<b>ABSTRACT</b><br>

This research discusses the optimization of review on LKPD at Inspectorate of Kepulauan Bangka Belitung Province. This study is a qualitative research of Soft Systems Methodology approach. The problem faced by Inspectorate of Kepulauan Bangka Belitung Province in organizing review on LKPD is limited competence, on going training program has not been managed adequately, the absence of Standard Operational Procedure (SOP), and a limited implementation of review. Inspectorate of Kepulauan Bangka Belitung Province should use the SOP for the review of financial reports of an integrated planning, execution and reporting are tested and measured in order to achieve cohesion and effective in improving the quality reviewed, This research discusses the optimization of review on LKPD at Inspectorate of Kepulauan Bangka Belitung Province. This study is a qualitative research of Soft Systems Methodology approach. The problem faced by Inspectorate of Kepulauan Bangka Belitung Province in organizing review on LKPD is limited competence, on going training program has not been managed adequately, the absence of Standard Operational Procedure (SOP), and a limited implementation of review. Inspectorate of Kepulauan Bangka Belitung Province should use the SOP for the review of financial reports of an integrated planning, execution and reporting are tested and measured in order to achieve cohesion and effective in improving the quality reviewed]