

## Evaluasi atas Reviu Laporan Keuangan Pemerintah Daerah Kabupaten Simalungun Tahun 2021 = Review Evaluation of Simalungun Regency Government Financial Reports in 2021

Purba, Efri Elsridayani, author

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### Abstrak

Penelitian ini bertujuan mengevaluasi atas reviu laporan keuangan di Kabupaten Simalungun berdasarkan Peraturan Pemerintah Dalam Negeri Nomor 4 Tahun 2018. Laporan keuangan Kabupaten Simalungun sampai saat ini belum pernah memperoleh opini wajar tanpa pengecualian. Reviu laporan keuangan yang dilakukan oleh inspektorat daerah akan membantu mewujudkan laporan keuangan yang berkualitas. Metode penelitian yang digunakan adalah penelitian kualitatif deskriptif, dengan pendekatan studi kasus. Evaluasi dilakukan atas kualifikasi personel inspektorat daerah yang melakukan reviu dan atas proses reviu berdasarkan Permendagri 4 / 2018 yang meliputi tahapan persiapan, pelaksanaan dan pelaporan. Hasil penelitian menunjukkan bahwa kualitas tim reviu LKPD Inspektorat Kabupaten Simalungun masih belum memadai. Personel inspektorat yang melakukan reviu, kompetensinya masih perlu ditingkatkan, pendidikan dan pelatihan khusus belum diberikan, sehingga berpengaruh terhadap hasil reviu. Selain itu, reviu LKPD di Kabupaten Simalungun telah sesuai dengan Permendagri No 4 Tahun 2018 namun belum optimal. Dalam proses reviu, tim reviu tidak melakukan penilaian atas SPI, wawancara secara lisan, tidak memiliki kuesioner dan waktu pelaksanaan terlalu singkat hanya 10 hari. Namun tim reviu sebenarnya telah memberikan rekomendasi dan masukan untuk peningkatan kualitas laporan keuangan, namun karena penyusun laporan keuangan tidak menindaklanjuti rekomendasi tim reviu dan auditor, maka laporan keuangan Kabupaten Simalungun belum memperoleh opini wajar tanpa pengecualian

.....This study aims to evaluate the review of financial reports in Simalungun Regency based on Domestic Government Regulation Number 4 of 2018. The financial reports of Simalungun Regency have never received an unqualified opinion until now. Reviewing financial reports conducted by the regional inspectorate will help produce quality financial reports. The research method used is descriptive qualitative research, with a case study approach. The evaluation is carried out on the qualifications of the regional inspectorate personnel who carry out the review and on the review process based on Permendagri 4/2018 which includes the stages of preparation, implementation and reporting. The results showed that the quality of the Simalungun District Inspectorate LKPD review team was still inadequate. Inspectorate personnel who carry out the review, their competence still needs to be improved, special education and training have not been provided, so that it affects the results of the review. In addition, the LKPD review in Simalungun Regency is in accordance with Permendagri No 4 of 2018 but is not optimal. In the review process, the review team did not carry out an assessment of the SPI, took oral interviews, did not have a questionnaire and the implementation time was too short, only 10 days. However, the review team actually provided recommendations and input to improve the quality of financial reports, but because the financial report preparers did not follow up on the recommendations of the review team and auditors, the financial reports of Simalungun Regency have not received an unqualified opinion.