

Analisis atas review laporan keuangan pemerintah daerah oleh Aparat Pengawasan Intern Pemerintah (APIP) : studi kasus pada Pemerintah Provinsi DKI Jakarta = Analysis of the review of local government financial statements by government internal supervisory apparatus (APIP) : case study on Provincial Government of DKI Jakarta

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Abstrak

[ABSTRAK

Penelitian ini bertujuan untuk mengetahui mekanisme review atas laporan keuangan pemerintah daerah (LKPD) sebagai landasan keyakinan terbatas bahwa tidak terdapat modifikasi material yang harus dilakukan atas LKPD agar sesuai dengan Standar Akuntansi Pemerintahan. Penelitian ini adalah penelitian kualitatif dengan desain deskriptif. Review atas LKPD Provinsi DKI Jakarta dilakukan oleh Inspektorat Provinsi DKI Jakarta sebagai auditor internal. Berdasarkan hasil penelitian ini, pedoman review yang dimiliki telah sesuai dengan ketentuan. Kegiatan review masih memiliki kelemahan pada tahap perencanaan dan tahap pelaksanaan. Sedangkan pada tahap pelaporan, review telah dilakukan sesuai dengan standar. Fokus permasalahan atas laporan keuangan berbeda antara tim review dan auditor eksternal. Hasil review digunakan oleh auditor eksternal sebagai pintu masuk pemeriksaan atas laporan keuangan. Pelaksanaan review juga mempertimbangkan temuan auditor eksternal periode sebelumnya.; This study aims to determine the mechanism of review for local government financial statements (LKPD) as the foundation of a limited assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with the Government Accounting Standards. This study is qualitative descriptive interpretive. Review of LKPD conducted by Inspectorate of DKI Jakarta Provincial as an internal auditor. Based on this study, review guideline has accordance with the regulations. Review implementation has weaknesses in the planning and execution stages. At the reporting stage, review has been conducted in accordance with the standards. Main focus of the financial statements problem differs between the review team and the external auditors. The result of the review is used by external auditors as the entrance examination of the financial statements. Implementation of the review, consider the findings of the external auditors prior period.; This study aims to determine the mechanism of review for local government financial statements (LKPD) as the foundation of a limited assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with the Government Accounting Standards. This study is qualitative descriptive interpretive. Review of LKPD conducted by Inspectorate of DKI Jakarta Provincial as an internal auditor. Based on this study, review guideline has accordance with the regulations. Review implementation has weaknesses in the planning and execution stages. At the reporting stage, review has been conducted in accordance with the standards. Main focus of the financial statements problem differs between the review team and the external auditors. The result of the review is used by external auditors as the entrance examination of the financial statements. Implementation of the review, consider the findings of the external auditors prior period., This study aims to determine the mechanism of review for local government financial statements (LKPD) as the foundation of a limited assurance that there are no material modifications that should be made to the

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