

ABSTRAK

Pengaruh Temuan Sistem Pengendalian Internal, Temuan Kepatuhan Peraturan Perundangan, Tindak Lanjut Hasil Pemeriksaan dan Penyelesaian Kerugian Daerah terhadap Opini Audit atas LKPD Kota di Pulau Sumatera

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Studi ini dijalankan dengan tujuan untuk melakukan analisis dampak dari “pengaruh temuan sistem pengendalian internal, temuan kepatuhan terhadap peraturan perundang-undangan, tindak lanjut hasil pemeriksaan, serta penyelesaian kerugian daerah terhadap opini audit laporan keuangan pemerintah daerah kota yang berada di Pulau Sumatera”. Riset ini menggunakan pendekatan kuantitatif dengan memanfaatkan data sekunder yang didapat dari situs resmi www.bpk.go.id. Populasi yang diteliti mencakup 33 kota di Pulau Sumatera dengan jumlah sampel sebanyak 150. Penentuan sampel dalam riset ini mempergunakan teknik *purposive sampling*. Proses uji hipotesis dilaksanakan melalui analisis regresi logistik dengan memanfaatkan bantuan *Software Eviews 12*. Hasil riset mengindikasikan secara individual, Temuan Sistem Pengendalian Internal berdampak positif serta signifikan atas Opini Audit. Namun demikian, Temuan Kepatuhan Peraturan Perundangan, Tindak Lanjut Hasil Pemeriksaan, serta Penyelesaian Kerugian Daerah tidak menunjukkan pengaruh yang signifikan terhadap Opini Audit. Pengujian secara bersamaan mengindikasikan variabel Temuan Sistem Pengendalian Internal, Temuan Kepatuhan Peraturan Perundangan, Tindak Lanjut Hasil Pemeriksaan, serta Penyelesaian Kerugian Daerah memiliki pengaruh signifikan terhadap Opini Audit atas LKPD Kota di Pulau Sumatera.

Kata kunci: Temuan Sistem Pengendalian Internal, Temuan Kepatuhan Peraturan Perundangan, Tindak Lanjut Hasil Pemeriksaan, Penyelesaian Kerugian Daerah, dan Opini Audit

ABSTRACT

The Influence of Internal Control System Findings, Compliance Findings of Legislation, Follow-up of Audit Results and Settlement of Regional Losses on Audit Opinions on Financial Reports of Regional Governments in Cities on the Island of Sumatra

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This study was conducted with the aim of analyzing the impact of “internal control system findings, compliance with laws and regulations findings, follow-up of examination results, and settlement of regional losses on the audit opinion of the financial statements of municipal governments located on the island of Sumatra”. This study employs a quantitative methodology, utilising secondary data sourced from the official website www.bpk.go.id. The research encompassed 33 cities on the island of Sumatra, comprising a total sample size of 150 individuals. This research employed a purposive sampling technique for sample determination. The hypothesis testing procedure is conducted via logistic regression analysis using Eviews 12 software. The findings indicated that, individually, Internal Control System Findings exert a positive and significant influence on Audit Opinions. The findings regarding adherence to laws and regulations, the follow-up on examination results, and the resolution of regional losses do not significantly impact the audit opinion. Simultaneous testing shows that the variables of Internal Control System Findings, Regulatory Compliance Findings, Follow-Up of Audit Results, and Regional Loss Settlement have a significant influence on the Audit Opinion of the LKPD of the City on the Island of Sumatra.

Keywords: *Internal Control System Findings, Compliance Findings with Legislation, Follow-up of Audit Results, Settlement of Regional Losses, and Audit Opinion.*