

ABSTRACT

The purpose of examination of financial statements is to provide opinions / opinions on the fairness of financial information presented in the financial statements. Based on Law Number 15 of 2004, the criteria for giving opinion are: conformity with Government Accounting Standards, adequacy of disclosure, compliance with laws and regulations, and effectiveness of internal control systems. This study aims to examine the effect of the number of audit findings on the internal control system and the number of audit findings on compliance with the opinion of the financial statements of local governments in West Java.

Population in this research is 52 Report of Result of Inspection on Local Government Financial Report (LKPD) city / regency in West Java during year 2014-2015. The sample in this study is the entire population. The partial test results of the audit findings on the SPI and the number of audit findings on each compliance have no significant effect on LKPD opinion, and simultaneously the number of audit findings on the SPI and the number of audit findings on compliance has no significant effect on the LKPD opinion of the city / district in Java West in 2014-2015.

Keyword : Number Of Audit Findings On Internal Control Systems, Number Of Compliance, Opinion LKPD