

***Implementation of Risk Management as a Strategy to Maintain an Unqualified Opinion (WTP) in the Jember Regency Government Financial Reports***

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***ABSTRACT***

*This study aims to explain the Implementation of Risk Management as a Strategy to Maintain Unqualified Opinion (WTP) in the Financial Report of the Jember Regency Government. This study is a qualitative study with a descriptive approach. The object used is the Jember Regency Inspectorate. The research instrument in this study is the informant selected by the researcher, namely employees in the planning section, employees of functional positions supervising government administration and the secretary of the Jember Regency Inspectorate. The type and source of data used are primary data in the form of interview results. The data collection technique used is structured interviews. The data validity test used is source triangulation. The data analysis techniques used include data reduction, data presentation, and drawing conclusions. The results of this study conclude that the strategies carried out by Jember Regency in maintaining an Unqualified Opinion (WTP) are the SO Strategy, that is improving the risk management system in Jember Regency and improving risk management skills, the WO Strategy, that is monitoring activities, implementation of tasks and work programs that have risks, evaluation of risks prepared by OPD, and leading and teaching the preparation of risk levels for each position, the ST Strategy, that is monitoring activities, implementation of tasks, and work programs, and mitigating and investigating risks that occur, the WT Strategy, that is the Implementation of Sanctions and Job Transfers..*

*Keywords: Implementation of Risk Management, Strategy, Unqualified Opinion*