

Analysis of the Financial Audit Agency's (BPK) Opinion on the Regional Government's Financial Statements in Jember Regency for the 2022 Fiscal Year

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ABSTRACT

The audit opinion of the Financial Audit Agency is one of the important aspects to measure the financial performance and the fairness level of the financial statements presented by an institution, where the highest opinion that will be given is Unqualified Opinion (WTP). This research aims to analyze the strategy of the Jember regency government to regain the WTP opinion after five years. This research uses a qualitative method with a case study approach, where the research data is obtained through interviews with relevant officials.

Based on the data that has been collected, the results of the research that can be described are that there are several quantitative indicators that strengthen the conclusion about the fairness of Jember's financial statements for the 2022 fiscal year, namely the realization of Regional revenue of IDR 3,715,160,123,903.32 or 96.44% of the set target, this reflects a realistic and realizable revenue projection. The realization of regional expenditure reached IDR 4,163,361,602,016.37 from an allocation of 4,421,761,557,082, or around 94.16%. As well as an increase in terms of asset management which is also one of the reasons for achieving this WTP opinion. However, there are still records that are BPK's findings, therefore recommendations for efforts that can be carried out by the Jember Regency Government, namely collaborating and coordinating with external and internal parties, increasing accuracy and accountability in financial management, resolving asset problems and enhancing the use of technology to increase transparency and efficiency.

Keywords: *Audit Opinion, Strategy to Obtain Unqualified Opinion, Local Government*