ABSTRACT

FINANCIAL EXAMINER REPRESENTATIVE BODIES OF AUTHORITY OF THE PROVINCE OF LAMPUNG IN THE EXAMINATION OF FINANCIAL BANDAR LAMPUNG CITY

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Financial management in the city of Bandar Lampung has the purpose of maintaining, guaranteeing the existence of the city of Bandar Lampung, and finance management of Bandar Lampung, to realize prosperity. Bandar Lampung 5 (five) years obtaining Unqualified Opinion but in Bandar Lampung there are finding one in the Department of Marine and Fisheries (DKP) Bandarlampung. Beradsarkan Law 15/2006 of the BPK, BPK Representative Lampung Province is a state agency whose task is to examine the management and financial responsibility in the city of Bandar Lampung as set forth in the Constitution of 1945. Based on these duties BPK Representative Lampung province has the authority to audit.

The problems studied were: a) How is the authority of the BPK Representative Lampung province in financial investigation in the city of Bandar Lampung and b) What are the factors supporting and inhibiting BPK representative in the finances of the province of Lampung in Bandar Lampung.

Approach to the problem which is used in this research is normative juridical approach and empirical jurisdiction. Secondary data derived from legislation and literature, while primary data obtained from field study through interviews. The data is processed and analyzed qualitatively.

The result of research that BPK RI Representative Lampung province is authorized to examine financial in Bandar Lampung by the legislation of Article 9 of Law No. 15 Th 2006 on the BPK, among others, determine the object of inspection, planning and carrying out the examination, determine the time and method of inspection as well as preparing and presenting inspection reports, request information and / or documents that must be provided by the city of Bandar Lampung. Inhibiting factors BPK Representative Lampung Province as lack of time, lack of human resources auditor members, and there was limited data. BPK representative Lampung Province in carrying out the examination authority are among other factors that support the BPK Representative Lampung Province in carrying out its duties and authorities of his entwined together and good communication between state institutions and the object of examination by providing the data required by the BPK Provincial Representative.

Keywords: Keywords: Authority, financial examination, the Board of Audit.