

ABSTRACT

This study aimed to analyze the factors that affect audit delay on local government throughout Indonesia. The factors in this study are the size of local government, the level of dependency local government, the audit opinion, the type of local government, and the independency of local financial.

The sampling method used is purposive sampling and obtained 23 local governments. The data that were used is secondary data, local government financial reports from 2009 until 2013. This study also uses additional analysis, interview on one of the sample (Pesawaran District). To prove the hypothesis, used regression testing which begins with the classical assumption.

The result of this study showed that, the audit opinion has affect towards audit delay, meanwhile the size of local government, the level of dependency local government, the type of local government and the independency of local financial have no affect towards audit delay.

Keywords: Audit delay, the size of local government, the level of dependency local government, the audit opinion, the type of local government, and the independency of local financial.