

# **IMPLEMENTATION OF AUDIT OF LOCAL GOVERNMENT FINANCIAL STATEMENTS BY BPK REPRESENTATIVE OF WEST SUMATRA PROVINCE DURING THE COVID-19 PANDEMIC**

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## **ABSTRACT**

*This study aims to determine the **implementation** of the audit of local government financial statements by the BPK Representative of West Sumatra Province during the Covid-19 pandemic based on BPK Regulation No. 1 of 2017. This study also aims to determine the obstacles faced by the BPK Representative of West Sumatra Province in examining financial statements. local government during the Covid-19 pandemic. This type of research is a mixed research method. Data collection techniques in this study were interviews, questionnaires and documentation. The results showed that the BPK Representative Auditor for West Sumatra Province in conducting an examination of the local government's financial statements in general was in accordance with BPK Regulation Number 1 of 2017 starting from the planning stage to the reporting stage. However, there are some technical differences in the implementation of the inspection carried out in 2020 with last year due to the Covid-19 pandemic. The differences that occurred at the West Sumatra Provincial Representative Office during the Covid-19 pandemic in reviewing local government financial reports from the planning, implementation, and reporting stages were carried out boldly. Obstacles faced by the BPK Representative of West Sumatra Province in examining local government financial statements during the Covid-19 pandemic, among others, difficulty obtaining data, limited interviews with auditees and related parties, relatively long document inspection, physical inspection and limited goods checking.*

**Keywords** : Audit, Local Government Financial Report