

Abstrak

Berdasarkan data observasi melalui studi literatur dan studi lapangan cara kerja inspektorat Kota Banjarbaru dalam melakukan reviu laporan keuangan pemerintah daerah menunjukkan reviu yang dilaksanakan telah sesuai dengan Peraturan Menteri Dalam Negeri Republik Indonesia Nomor 4 Tahun 2018 tentang pelaksanaan reviu atas laporan keuangan pemerintah daerah berbasis akrual. Reviu dilakukan bersamaan atau sepanjang pelaksanaan anggaran dan penyusunan LKPD, serta tidak menunggu setelah LKPD selesai disusun telah sesuai dengan Peraturan Menteri Keuangan Nomor 8/PMK.09/2015 tentang standar reviu atas laporan keuangan pemerintah daerah.

Kata Kunci: Reviu, Laporan Keuangan, Banjarbaru

Abstract

Based on observational data through regular literature studies and field studies on how the Banjarbaru City inspectorate works in reviewing local government financial statements, it shows that the review carried out is in accordance with the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 4 of 2018 concerning the implementation of reviews on accrual-based local government financial statements. The review is carried out simultaneously or throughout the implementation of the budget and the preparation of the LKPD, and does not wait after the LKPD has been completed in accordance with the Regulation of the Minister of Finance Number 8 / PMK.09 / 2015 concerning review standards for local government financial statements.

Keyword: Reviu, Laporan Keuangan, Banjarbaru