

ABSTRACT

The aim of this study wanted to test empirically the effect of the weakness of internal control systems and adherence to laws and regulations of the financial statement audit opinion in Indonesia.

The research sample of 60 local authorities surveyed by the KPK and the BPK. Data were analyzed using logistic regression.

The results showed that there was a significant and positive influence between the weakness of the Internal Control System Audit Opinion Financial Statements; Disobedience to the law does not affect the Financial Statement Audit Opinion. And the effect of the Internal Control System Weaknesses and adherence to the Act only amounted to 31.8% in the influencing Audit Opinion Financial Statements.

Keywords: financial statement audit opinion, the weakness of the internal control system, and adherence to legislation