



Quality Control and Quality Assurance of The BPK's Audit of Regional Government Financial Statements Fiscal Year 2022 (Case Study at AKN VI)

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ABSTRACT: The Audit Board of the Republic of Indonesia (BPK) is a state institution mandated to audit management and accountability of state finances. One of the objects of Audit's BPK is the Financial Statements of Regional Government (LKPD). Directorate General of Audit VI (AKN VI) BPK conducts an audit of the LKPD. In 2023, AKN VI has conducted an audit of the LKPD for Fiscal Year 2022. The audit is carried out by the BPK Regional Offices (Work Unit under AKN VI) which is located in each province in eastern Indonesia. To guarantee state financial audits' quality in this case the audit of LKPD, BPK carries out quality control and assurance. The purpose of this study is ascertain how the process of quality control and assurance of the audits produced by BPK Regional Offices in AKN VI. A qualitative method was taken in this research to explain the process of quality assurance and quality control the results of the review in the form of suggestions submitted by the AKN VI reviewer on the LKPD audit results. The result is that quality control and assurance are established and implemented by BPK for the results of the audit, and with quality assurance in the form of a review of LKPD audit opinion by AKN VI, it can provide suggestions for improvement to keep up the quality of LKPD audit results.

KEYWORDS: BPK, State Financial Audit, LKPD, Quality Control, Quality Assurance.

I. INTRODUCTION

The Audit Board of the Republic of Indonesia, hereinafter referred to as BPK as referred to in Law Number 15 Year 2006 regarding the Audit Board of the Republic of Indonesia (BPK), is a state institution mandated to audit management and accountability of state finances. One of the objects of Audit's BPK is the Financial Statements of Regional Government (LKPD). Based on Law Number 17 Year 2003 regarding State Finance, the Regional Government submits accountability for the implementation of the Regional Budget (APBD) to the Regional House of Representatives (DPRD) in the form of LKPD which has been audited by BPK no later than six months after the end of the fiscal year.

LKPD Audit by BPK aims to provide an opinion on the fairness of the LKPD presentation contained in the Audit Report. Opinion is a professional statement as the auditor's conclusion regarding the fairness of the information presented in the financial statements. The audit report on LKPD is submitted by BPK to DPRD two months at the latest after obtaining the regional government's financial statements. The audit report is also submitted to the Governor and Mayor/Regent.

One of the Audit Units at BPK that conducts audits of LKPD is the Directorate General of Audit VI (AKN VI). In 2023, AKN VI has conducted LKPD audit for Fiscal Year 2022. The number of audit entities that are the object of financial audits in the AKN VI environment is 259 entities or 259 LKPD. The audit is carried out by the BPK Regional Offices (Work Unit under AKN VI) which is located in each province in eastern Indonesia. Based on BPK Regulation Number 1 Year 2019, article 587, BPK Offices in AKN VI consist of 18 provinces are presenting in Table 1:

Table 1. BPK Regional Offices in the Scope of Directorate General of Audit VI (AKN VI)

No	BPK Regional Offices in the Scope of AKN VI
1	BPK Regional Office in West Kalimantan Province
2	BPK Regional Office in North Kalimantan Province
3	BPK Regional Office in Central Kalimantan Province
4	BPK Regional Office in South Kalimantan Province



No	BPK Regional Offices in the Scope of AKN VI
5	BPK Regional Office in East Kalimantan Province
6	BPK Regional Office in Bali
7	BPK Regional Office in West Nusa Tenggara Province
8	BPK Regional Office in East Nusa Tenggara Province
9	BPK Regional Office in South Sulawesi Province
10	BPK Regional Office in West Sulawesi Province
11	BPK Regional Office in Central Sulawesi Province
12	BPK Regional Office in Southeast Sulawesi Province
13	BPK Regional Office in North Sulawesi Province
14	BPK Regional Office in Gorontalo Province
15	BPK Regional Office in Maluku Province
16	BPK Regional Office in North Maluku Province
17	BPK Regional Office in Papua Province
18	BPK Regional Office in West Papua Province

BPK creates and executes a Quality Control System (SPM) to guarantee the caliber of the state financial audit, in this case LKPD. SPM is an important element in obtaining reliable assurance that the auditor has complied with the provisions of the law and State Financial Audit Standards (SPKN) and audit guidelines set by BPK. Audit guidelines include code of ethics, audit management, and audit implementation and technical guidelines. In addition, to obtain assurance that SPM has been applied consistently, BPK establishes and organizes the Quality Assurance System.

Based on the description above, the author wants to know how the quality control and assurance process of the audit produced by the BPK Regional Offices at AKN VI. For this reason, the author took the title "Quality Control and Quality Assurance of BPK's Audit of Regional Government Financial Statements Fiscal Year 2022 (Case Study at AKN VI)". With this research, it is hoped that it will increase knowledge related to quality control and quality assurance of state financial audits, especially of LKDP.

II. LITERATURE REVIEW

2.1 Theoretical Basis

2.1.1. Definition of Auditing

Arens et al (2015) define auditing as the process of collecting data and evaluating information-related evidence to assess and document how closely data adheres to predetermined standards and is carried out by competent and independent people.

Mulyadi (2014) defines auditing "as a methodical procedure for gathering and objectively assessing evidence pertaining to statements about economic activities and events". The goal is to ascertain the degree of conformity between these statements and predetermined criteria and to report the findings to interested parties.

According to Tuannakotta (2015) auditing based on International Standards on Auditing (ISA) emphasizes the risk aspect, so ISA-based auditing is a risk-based audit. In ISA 200.11 there are overarching audit objectives, including:

- a. In order to provide an opinion on whether the financial statements are prepared in all material respects in compliance with an applicable financial reporting framework, the auditor must be able to reasonably assure themselves that the financial statements as a whole are free from material misstatement, whether as a result of fraud or error; and
- b. To report on the financial statements in line with the auditor's conclusions and to communicate as needed by the ISAs.

An audit has the goal of increasing the level of confidence of users of targeted financial statements. This achievement is done by the auditor expressing an opinion regarding all material in the preparation of financial statements that have been adjusted to the existing reporting framework. The creation of materiality is considered by considering the scope of the condition, which is also influenced by the opinion of the auditor regarding the financial information users of the financial statements need, as well as based on the nature or size of the presentation, either one or a combination of both. As a result of the auditor's overall opinion regarding the financial statements, the auditor does not have the responsibility to detect immateriality and misrepresentation as a whole in the



financial statements (Ferdy and Iskak, 2022).

Based on the explanation above, it can be concluded that the definition of auditing is a systematic process performed by a competent and independent person to obtain and evaluate data and evidence regarding an assertion on economic events, objectively and risk-based and based on auditing standards, then convey the results to interested parties in the form of an opinion whether the financial statements made, in all material respects, are in accordance with applicable criteria.

2.1.2. State Financial Audit

State finances are one of the main elements in the administration of state government and have very important benefits in realizing the state's objectives to fulfill the 1945 Constitution's Preamble's mission to create a just and prosperous society. In order to achieve these state goals, furthermore, through the provisions of the 1945 Constitution of the Republic of Indonesia Article 23E paragraph (1), the state establish one free and independent Audit Board that has the duty and authority to audit the management and accountability of state finances (BPK, 2017).

“According to Law Number 15 Year 2004 regarding Audit on Management and Accountability of the State Finance, audit is a process of problem identification, analysis, and evaluation carried out independently, objectively, and professionally based on audit standards, to assess the truth, accuracy, credibility, and reliability of information regarding the management and responsibility of state finances. State financial audit includes audit of state financial management and audit of state financial accountability”.

The audit is conducted by BPK and/or auditor. The auditor is someone who carries out the auditing task of the management and accountability of state finances for and on behalf of BPK. In the event that the audit is performed by a public accountant based on the provisions of the law, the audit report needs to be delivered to the BPK and published.

The audit of state financial management and the audit of state financial accountability consists of three types of audit, including: (a) Financial Audit is an audit of financial statements; (b) Performance Audit, which is an audit of the management of state finances consisting of an audit of economic and efficiency aspects and an audit of effectiveness aspects; and (c) Auditing with Specific Purposes is an audit that is not included in the financial and performance audit.

The purpose of an audit determines the type of audit. A financial audit's objective is to produce an opinion on the fairness of the financial statements. A performance audit's objective is to produce conclusions on efficiency, effectiveness, and/or economic aspects of state financial management, and provide recommendations to improve these aspects. Meanwhile, the purpose of the audit with specific purposes is to produce conclusions in accordance with the specified audit objectives. Auditing with specific purposes can take the form of compliance audit and investigative audit.

Auditing is carried out based on audit standards. State Financial Audit Standards (SPKN), which must be regulated by the BPK and/or auditors, include general standards, audit implementation requirements, and reporting standards, serve as the benchmarks for conducting the audit of the management and accountability of state finances.

SPKN are prepared by BPK, after consultation with the Government. SPKN are set by BPK Regulation Number 1 Year 2017. “SPKN applies to parties, among others: (a) BPK; (b) Public accountants or other parties who carry out audits of state financial management and accountability, for and on behalf of BPK; (c) Public accountants who carry out state financial audits under the provisions of the law; and (d) Government Internal Audit Apparatus that conducts performance audits and audits with specific objectives”. In conducting an audit, the auditor determines the level of conformity of the financial statements with the standard criteria set out in the SPKN. However, the standards seen are not only from the perspective of the auditor, but must also pay attention to the basic rules of accounting contained in the Government Accounting Standards Statement.

When the audit has been completed, the auditor prepares an audit report. The audit report on government financial statements contains an opinion. The audit report on performance contains findings, conclusions, and recommendations. The audit report on Audit with Specific Purposes contains conclusions. The response of the government official responsible for the findings, conclusions, and recommendations of the auditor is contained or attached to the audit report. The audit report on government financial statements is submitted by BPK to The House of Representatives / Regional Representative Board / Regional House of Representatives in accordance with its authority no later than two months after receiving financial statements from the government. The audit report is also submitted to the president/governor/regent/mayor in line with their authority.

2.1.3. Quality Control System

According to Arens et al (2017), “auditing standards are different from quality control but closely related. The firm follows certain quality control procedures that help it meet the standards consistently on each engagement to ensure that the principles in



the auditing standards are adhered to in each audit”.

According to Whittington and Kurt (2016), “companies must establish adequate quality control policies and procedures to provide reasonable assurance that the company follows professional standards on each assignment”.

International Standard on Quality Control 1 (ISQC 1) requires “each Firm to establish a quality control system designed to provide reasonable assurance that: (a) the Firm and its personnel comply with professional standards and regulatory and legal requirements; and (b) reports issued by the Firm or engagement partner are true to the circumstances”.

The Quality Control System is an effort made to improve the quality of audit services where auditors work according to existing professional standards, can assess auditee business risks with the aim of minimizing the risk of litigation, and maintaining auditor reputation damage (Fauzi, Sudarma, and Achsin, 2015).

The quality control system aims to provide assurance to report users that the reports audited by the auditors are good financial reports because the auditors are supported by adequate specialization, qualifications as auditors according to their duties, and are carried out by professional staff who have high integrity and objectivity and are supported by sufficient information (Destyani and Tanusdjaja, 2021).

Based on several definitions of the quality control system above, it can be concluded that the quality control system exists in every organization or company that aims to produce something in accordance with predetermined standards. The quality control system is an action in the form of a review of the implementation of activities to be adjusted to the standard in order to provide adequate assurance in accordance with the predetermined objectives.

2.2 Previous Research

Previous research used as a reference for this research literature review is as follows:

Agusmansyah (2022) with the title “Evaluation of the Implementation of the Quality Control System on the Performance of the Audit of Financial Statement (Case Study on BPK Regional Office of West Sulawesi Province)”. According to the study's findings, in general, a quality control system has been put in place at the BPK Regional Office in West Sulawesi Province. However, in order to fully utilize this system, it is imperative that auditor’s comprehension of SPM be improved, that the Audit Team’s auditor shortage be filled, that a quality management system be proposed for the purpose of review the outcomes of the follow-up audits, and that supervision over the implementation of SPM be strengthened.

Pangaribuan, Sihombing, and Dutrianda (2020) with the title “Studies Related to Quality Control Standards and Audit Quality”. The results of this study show that quality control standards are useful for ensuring that the quality of audits produced can meet the objectives and specifications previously set. If quality control standards are implemented properly, it will affect the improvement of the quality of the resulting audit.

Darmawati, and Puspitasari (2018) with the title “The Effect of Ethics and Quality Control Systems on the Auditor’s Ability to Detect Fraud with Professional Skepticism as a Moderating Variable”. According to the study's findings, the quality control system affects the ability of auditors to detect fraud.

Dewi, and Fakhrunnisa (2020) with the title “The Effect of Ethics and Quality Control Systems on the Auditor’s Ability to Detect Fraud with Professional Skepticism as a Moderating Variable”. According to the study's findings, the quality control system, affects the auditors' capacity to identify fraud.

2.3 Research Framework

The following research framework can provide an overview of how the relationship between research variables. This research framework will from the same perception between researchers and readers of the researcher’s lines of thought. The framework of this research can be seen in Figure 1 below.

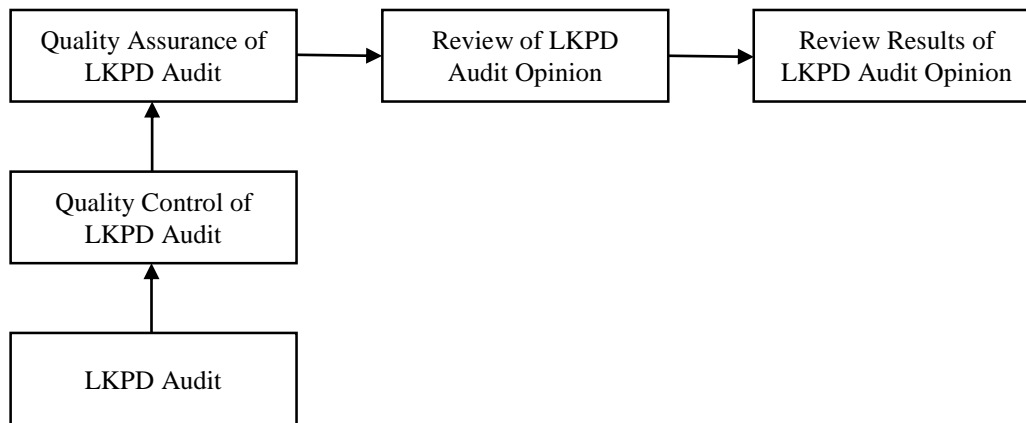


Figure 1. Research Framework

III. RESEARCH METHODOLOGY

This research uses a case study method, which begins by studying the quality control and assurance process of the audit conducted by the LKPD Audit Team at the BPK Regional Offices at AKN VI. Then study the results of the AKN VI’s review of the results of the audit proposed by the LKPD Audit Team at the BPK Regional Offices. The data used as the basis of research are State Financial Audit Standards and software related to quality control and assurance as well as the results of AKN VI's review of the results of the LKPD audit for the 2022 fiscal year in 33 audit entities.

The author uses a qualitative method to explain the quality control and assurance process and the results of the review in the form of suggestions submitted by the AKN VI reviewer on the LKPD audit results.

Due to the fact that each situation is unique, the qualitative research approach places more emphasis on the need for in-depth comprehension of each issue and examines it case by case. Evidence gathered from researchers' detailed observations of items and verbal or written statements is the source of qualitative research data. Consequently, the papers acquired can be used to derive meaning and conclusions (Noor, 2015).

IV. RESULTS AND DISCUSSION

4.1 Quality Control and Quality Assurance Process for Audit of LKPD

BPK in the Audit Management Manual (PMP) Year 2015 regulates quality control which aims to verify the completion of the audit in accordance with professional standards and applicable laws and regulations and the audit report issued is in accordance with the conditions. Quality control will make certain that each audit stage are carried out on time, comprehensively, adequately documented, implemented, and reviewed by competent auditors in stages.

Functional Auditor Officials are in charge of executing quality control starting from the Team Leader, Technical Controller and Quality Controller during the audit phase, prior to the release of the audit report (ex-ante). Quality control is carried out to guarantee that the audit adheres to the audit standards and applicable regulations. The quality control process is carried out in a hot review by the relevant Audit Team. If necessary, hot review can also be carried out by cross review by other teams.

Structural Auditor Officials are responsible for carrying out quality assurance at the audit phase preceding the release of the audit report (ex-ante) which ensures that quality control procedure has been completed by Functional Auditor Officials in stages and is according to the audit standards and applicable provisions. The process is executed as the foundation for the Audit Assignor to sign the Exit Letter on every BPK’s Audit Report.

For high-risk audit objects, in addition to quality assurance carried out by the Structural Auditor Officials, the Audit Assignor can ask the Inspectorate General to carry out quality assurance preceding the release of the audit report (ex- ante). In the event that quality assurance is carried out by the Structural Auditor Officials and the Inspectorate General, both quality assurance results are the basis for the Audit Assignor’s consideration in signing the Exit Letter on each audit report.



In the context of quality assurance of LKPD audit, opinion review activities are carried out on the results of LKPD audit. Opinion review is carried out by the review team at the BPK Regional Offices based on the Decree of the Head of the BPK Regional Offices to provide consideration for the person in charge of the report in providing an opinion. Opinion review is carried out as an effort of BPK Regional Offices to enhance the quality of opinion formulation at the BPK Regional Office level. The review team will review the opinion proposal submitted by the audit team and then the results are outlined in the minutes of review results.

If in the implementation of giving an opinion there is one of the following conditions, quality assurance is carried out in the form of an opinion review conducted by the Review Team at AKN VI, namely, (1) the proposed opinion of the Provincial Government Financial Statements, (2) proposed opinions on Regional Government Financial Statements audited by Accountant Public Office, (3) proposed opinions that increase Unqualified Opinion or decrease from Unqualified Opinion, and 4) proposed Adverse Opinion or Disclaimer Opinion for three consecutive years.

The review team at AKN VI is the Working Group for the Audit of Regional Government Financial Statements (POKJA LKPD). The POKJA LKPD has carried out opinion review activities on the results of the audit of LKPD Fiscal Year 2022. The implementation of the review is coordinated and analyzed by the Directorate of Audit Management (APP KN VI). APP KN VI is an Work Unit of AKN VI as stipulated in BPK Regulation Number 1 Year 2019 regarding Organization and Work Procedures for BPK Implementation. APP KN VI has the task of coordinating the implementation of audit management in the scope of AKN VI. To carry out this task, APP KN VI organizes functions including, (1) monitoring and evaluating the implementation of policies, implementing strategies, and implementing audit activities within the scope of AKN VI, and (2) quality assurance of the implementation of audit support activities in the scope of AKN VI.

4.2 AKN VI review for Audit of LKPD

The review of AKN VI was carried out after the review of the BPK Regional Offices on the LKPD audit. The AKN VI opinion review team consists of the POKJA LKPD, and APP KN VI Auditors. In 2023, AKN VI has reviewed the results of the audit of 33 Regional Government Financial Statements Fiscal Year 2022. The results of the audit of the 33 Regional Government Financial Statements reviewed by the AKN VI Review Team included 1.455 LKPD audit findings consisting of several types of audit findings, namely administrative findings, immaterial misstatements findings, material misstatements findings, and scope restriction findings. In detail can be seen in the following data.

Table 2. Number of Audit Findings of LKPD for Fiscal Yeat 2022 reviewed by the AKN VI Review Team

Type of Audit Findings	Number of Audit Findings
Administrative	642
Immaterial Misstatement	662
Material Misstatement	74
Scope Restriction	67
Total	1.445

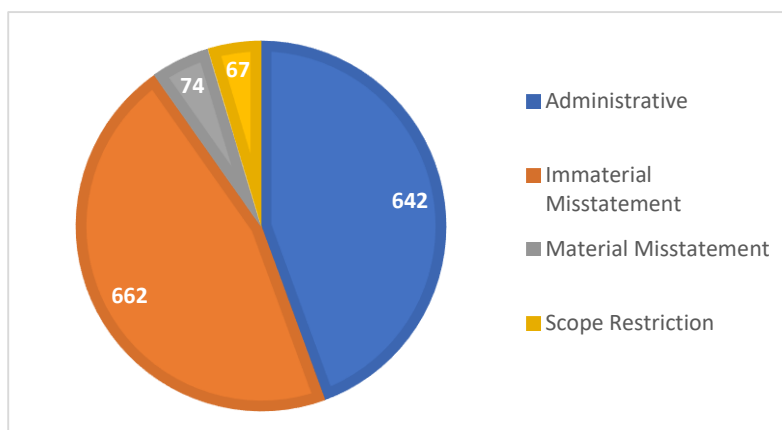


Figure 2. Number of Audit Findings of LKPD Fiscal Year 2022 reviewed by AKN VI Review Team



Based on the data above, it is known that the most common types of audit findings in the 33 LKPD audit results reviewed by the AKN VI Review Team are audit findings that are immaterial misstatements and audit findings that are administrative.

As for the results of the AKN VI review of the LKPD audit results, the reviewer provided several suggestions to the LKPD Audit Team for improvement. These suggestions can be divided into several things that are highlighted as follows.

Table 3. AKN VI Reviewer Suggestions on LKPD Audit for Fiscal Year 2022

No	Highlights	Reviewer’s Suggestions
1	Audit Sampling	<p>For the impact value of the audit findings that use the word "minimal" because they do not audit the population, but use a sample.</p> <p>The audit team needs to pay attention to the selection of sampling that should be audited, in this case not just based on the largest amount or value, but it is necessary to see which audit objects have a high risk.</p> <p>The reviewer inquired about the results of the sampling evaluation to determine the impact of the unaudited sample. In Auditing Standard 530 on audit sampling, the results of sampling tests should be projected to the detailed test population. Auditing Standard 450 on evaluating the results of misstatements found, it is necessary to consider what about the unaudited sample.</p> <p>If the procedures performed are sufficient to establish that a matter is early indication fraud, then the audit team should expand the scope of the sample and document this in the audit working papers.</p>
2	Audit Evidence Collection	<p>If the audit team states that there is a scope limitation, the audit team should perform alternative procedures to test the issue. The auditor needs to confirm with the third party.</p> <p>Based on the audit standards, the audit team must collect sufficient and appropriate evidence. There are still audit teams that collect insufficient audit evidence. The audit team should not only believe the information from the auditee without being supported by other evidence. In addition to information from the auditee, the audit team must also look for other evidence that is consistent with their information or that contradicts their information so that the conclusions drawn can be objective.</p>
3	Monitoring follow-up on previous audit results	<p>The audit team needs to pay close attention to the results of monitoring follow-up on BPK’s recommendations and needs to be observed because it can be the cause of problems in the current year.</p> <p>For findings related to asset management, if in the previous year there are fixed assets that have not shown the actual condition, the audit team needs to calculate the value of the impact and then calculate the remaining impact in the current year.</p> <p>For audit findings that become recurring findings, the audit team needs to formulate the right causes, so that the recommendations are also appropriate and do not become recurring findings again. The audit team needs to pay attention to the recommendations and monitoring follow-up on the audit findings in the previous year. The audit team needs to find the root cause so that it can make the right recommendations. For example, on the findings of overpayments, the audit team needs to make recommendations in the form of system improvements by the auditee. If only the payment is returned, it will not solve the problem.</p>



No	Highlights	Reviewer's Suggestions
4	Identification of fraud factors	In the State Financial Audit Standards, the auditor needs to identify fraud factors. The identification of fraud factors is the basis for preparing the Fraud Risk Assessment Matrix (FRAM). If it has been identified in the FRAM, the audit team cannot only use normal procedures. The audit team must make thorough considerations. It is necessary to identify in the past, whether there were similar incidents, who did it and what type of fraud. If when testing and audit evidence provides assurance that there is intent or fraud, further investigation must be carried out.

Based on these suggestions, the LKPD Audit Team at the BPK Regional Offices in the scoup of AKN VI followed up on these suggestions for improvement. With the improvement of these suggestions, it can maintain the quality of LKPD audit results.

V. CONCLUSION

To ensure the quality of the audit in compliance with the standars of the audit of financial statements, code of ethics, and provisions of legislation, BPK conducts quality control and assurance. Quality control is conducted by the Functional Auditor Officials to guarantee that the audit adheres to the audit standards and applicable provisions. Meanwhile, quality assurance is carried out to ensure that quality control has been carried out by Functional Auditor Officials in stages and is in accordance with auditing standards and applicable regulations.

In the context of quality assurance of LKPD audit, opinion review activities are carried out on the results of LKPD audit. Opinion review is carried out by the review team at the BPK Regional Officials. For the provision of opinion with conditions, namely, (1) the proposed opinion of the Provincial Government Financial Statements, (2) proposed opinions on Regional Government Financial Statements audited by Accountant Public Office, (3) proposed opinions that increase Unqualified Opinion or decrease from Unqualified Opinion, and 4) proposed Adverse Opinion or Disclaimer Opinion for three consecutive years, then continued with opinion review by the Review Team at AKN VI.

The AKN VI review of the audit of LKPD Fiscal Year 2022 provided several suggestions to the LKPD audit Team. The suggestions are more emphasized on matters relating to audit sampling, obtaining sufficient and appropriate evidence, the need to pay close attention to monitoring the follow-up on the recommendations of the previous year's audit results in order to overcome repeated audit findings, and the need to identify indication of fraud. The suggestions are then followed up by the LKPD audit team to make improvements.

The implementation of quality control and assurance carried out by BPK is expected to raise the quality of BPK audit outcomes which can improve the quality of accountability and management of state finances. It is recommended that BPK can continue to innovate in the implementation of quality control and assurance, as well as updates to the guidelines for the implementation of quality control and assurance in accordance with the latest international quality control and assurance standards.

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