

## **ABSTRACT**

*This study aims to determine the magnitude of the effect of the government's internal control system and the quality of local government financial reports on the audit opinion of the government's financial statements in the Inspectorate of West Java Province.*

*The research method used is descriptive and verification methods using primary data by distributing questionnaires. The population of this study were 89 internal auditors at the Inspectorate of West Java Province. The sample selection technique in this study used probability sampling technique with a simple random sampling method with a total of 40 respondents. Data analysis was performed using simple linear regression analysis, partial and multiple correlation analysis, coefficients of partial and simultaneous determination, hypothesis testing (t test) and (f test) partially and simultaneously with the help of IBM SPSS 25 Version For Windows.*

*The results showed that the influence of the government's internal control system had a significant effect with an influence contribution of 36.1% and the quality of the financial statements of the local government had a significant effect with an influence contribution of 45% as well as the influence of the government's internal control system and the quality of the regional government's financial statements had a significant effect with an influence contribution of 86.6 %*

*Keywords: government internal control system, quality of local government financial reports, audit opinions of government financial statements*