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## Analysis the Changes Opinion on Qualified be Disclaimer Opinion to the Financial Statements Local Government (Case Study: Government of Palopo city)

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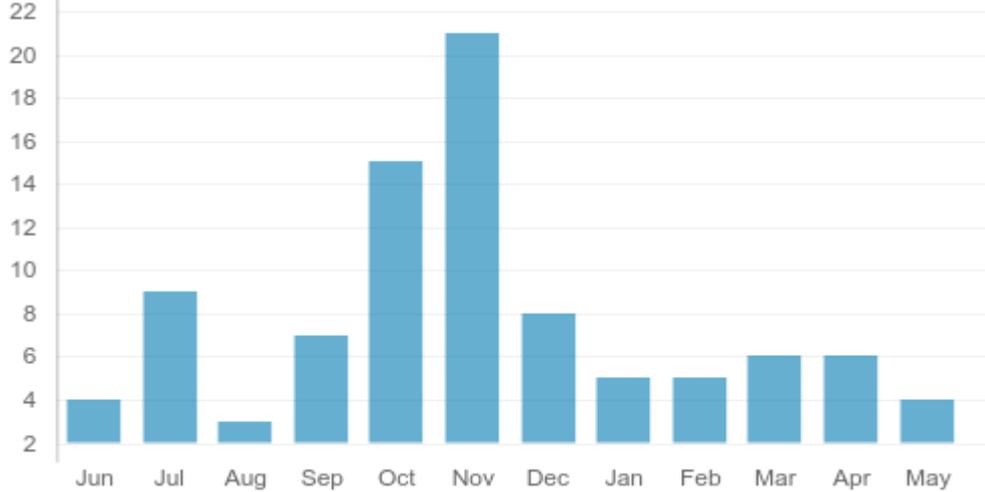
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### Abstract

The purpose of the research was to analyze, why the changes Opinion report of examination by the Supreme Audit Board on Qualified Opinion be Disclaimer opinion to the Financial Statements of the Local Government Palopo city, fiscal year 2013 , using a qualitative analysis approach to interactive model (collection of data – reduction data -display and conclusion Verifying ). In the phase Display of data, through analysis of Patterns of relationship between the findings of the report examination and interviews with stakeholders, obtained, information that the Competence of Human Resources (HR) and the Internal Control System has a strong interactive relationship and the direction. In analysis conclusion and verification showed that aspects of human resources (HR) is the most influential of the changes Opinion report examination Supreme Audit Board, is an aspect of behavior (Ethics). Thus the conclusion of the study; Behavior (ethics) dishonest is a major factor Changes opinion report Supreme Audit Board of Qualified opinion be Disclaimer opinion As the application of this research in the future, it is recommended to formulation of the action plan to the Unqualified Opinion. Through Team Supervise and monitoring implementation of action plan for improvement of Internal Control System and completion finding Auditor, as well improving the competence of personal financial management, on education through training administration and Regional Financial Accounting.

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