

ABSTRACT

BPK's auditors were caught by the KPK in bribery and gratuities for ordering Unqualified Opinions (WTP) by the Ministry of Trade for the Ministry of Village's Financial Report (Kemendes) audited by the BPK Auditor. With intentions and fraud committed by the BPK Auditor on the Giving Opinion of WTP indirectly has harmed Stakeholders both in the short and long term.

Civil lawsuits and criminal prosecutions are very rare and difficult to do to BPK Auditors for fraudulent audits conducted by BPK Auditors, even though losses have been indirectly felt by Stakeholders. This research is a Normative Law research, using Literature Review Method or Documentary study, the nature of research is descriptive analytical.

Found the extent of the BPK's authority, making it difficult to file criminal and civil lawsuits against BPK, because the BPK protected the audit standards created by the BPK, the BPK did not regulate criminal sanctions and did not regulate civil, normative and empirical sanctions, but the BPK was not an independent body, Mandiri and Professional, the authority of the Auditor BPK can report the criminal element has been separated from the limits of the BPK as a Professional Organization. BPK's authority which is quite broad and wide has resulted in power tends to corrupt, absolute power corrupt absolutely, the meaning of criminal elements used by the BPK can contain multiple or multiple interpretations that cause ambiguity so that it can cause problems in the future for the Auditee, for this uncertainty. Losses on Auditor's Opinion Both Material and Non-material Losses Not Regulated in the BPK Law and Other Rules and Conditions, BPK auditors take refuge in the Auditing Standards in the face of claims and claims. Referring to the BPK Auditor's Case on the Audit of the Ministry of Health, the Doctrine of Vicarious Liability and Res Ipsa Liquitur should be applied to the BPK Leaders, to ensnare criminal and civil BPK leaders, there is a BPK Act Protecting the BPK Auditor, proof with the Documentation Reverse upside lawsuit and claim on the BPK Auditor.

Supervisory Institutions need to be established outside the independent BPK that oversees BPK Auditors. The need for an independent audit committee in the ministry / agency to reduce fraud and simplify BPK work. The need for an Amendment to Law Number 15 of 2006 concerning Badan Pemeriksa Keuangan and Law Number 15 of 2004 concerning Pemeriksaan Pengelolaan Dan Tanggung Jawab Keuangan Negara.

Keywords: BPK Auditor, Kemendes Auditee, Unqualified Opinion, Criminal, Civil Code