

ABSTRACT

Culture is an important scope for the life of the urban community, regarding various life patterns including economic activities. The government also seeks to provide public transportation in Indonesia to improve the aspects that are focused. Control is regulated by several fields and made a report on the principle of budgeting which includes efficiency and effectiveness.

Reports on company finances and performance are examined so that the truth of data covering audit quality can be reviewed by standardized reports that have been made based on statutory regulations. In practice, all forms of supervision, as well as internal audits are beneficial to the auditor's behavior towards factual analysis in a state-owned company. Thus legal compliance, governance and internal management are the benchmarks of whether or not the facility is used for budgeted expenditure.

Damri as an interesting public transportation to study has a structured problem in spreading its influence on the quality of auditors and the interests of the city community. The index used as theory and research includes the decomposition of audits with culture.

Keywords: Damri, Culture, Auditors, Audits, Performance reports