

ABSTRACT

The obligation of local governments to provide regional financial information is stated in Article 391 of Law Number 23 of 2014. In this article, local governments are required to provide local government information, especially regional financial information and regional development information. Law No. 14 of 2008 concerning Openness of Public Information, obligations that must be carried out by Public Bodies regarding public information can be through the use of electronic and non-electronic media.

This study aims to determine the effect of audit opinion, intergovernmental income, and financial condition on the disclosure of local government financial information through the local government's official website. The data used is secondary data.

This research uses quantitative methods, with saturated sampling technique. The sample of this research is the financial statements of 34 provincial governments in Indonesia during 2019-2020 so that 68 samples of financial statements are obtained. Analysis of the data used is a logistic regression analysis with SPSS 26.

The results show that audit opinion, intergovernmental revenue, and financial condition simultaneously affect the disclosure of local government financial information, especially on the official website they have. However, partially only intergovernmental revenue has an effect on the disclosure of local government financial information. Audit opinion and financial condition partially have no effect on the disclosure of local government financial information.

It is recommended that the community, the public, or stakeholders are expected to pay more attention to the importance of transparency that must be carried out by local governments. For further researchers, it is recommended to update or extend the research time in order to get more comprehensive results.

Keywords: *Audit opinion, Intergovernmental Revenue, Financial Condition, Disclosure of Local Government Financial Information*