**PENGARUH TEMUAN AUDIT BPK, TINGKAT KEKAYAAN DAERAH, TINGKAT KETERGANTUNGAN PEMDA KEPADA PEMERINTAH PUSAT TERHADAP KINERJA PEMERINTAH DAERAH**

**(Studi Kasus di Kabupaten/Kota di Sumatera Barat Tahun Anggaran 2012-2016)**

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ABSTRACT

*This research was conducted empirically for gainning and assessing the impact of BPK audit finding, regional assets level, local government dependecy level to the central government related to local government quality performance in district and city of West Sumatera.*

*The data of this research used the second data, that is regional financial reports that was published on* [*http://www.djpk.depkeu.go.id/*](http://www.djpk.depkeu.go.id/)*. This research used total sampling technique for sample collecting method. The sample of this research was 19 districts and cities from 2012 until 2016. The analysis of this research was used multiple linear regression analysis.*

*The result of this research found BPK audit finding has significant negative effect and regional assets level has significant positive effect to local government performance. Last, the dependency of local government to central government to central government to central government has no significant effect to local government working quality and performance.*

*Keywords : BPK Audit Finding, Local Assets, the Dependency of Local Government to Central Government, Local Government Performance Quality.*