ABSTRACT

The examination of the financial statements of Local Government is the duty of the Supreme Audit Board of Indonesia (BPK-RI), according to Law number 17 Year 2003 concerning State financial. In the field, the task undertaken by the auditor BPK-RI on representative offices in each provincial capital in Indonesia. Human resources management system in the BPK-RI who runs tours of duty to make the character of tacit knowledge about the regional financial checks attached to the personnel concerned. Knowledge that has been documented (explicit knowledge) is also a problem for Auditor BPK-RI in use, in addition to storage due to scattered and not all digitalization, bridging the information technology resources that are not yet available.

The study tried to answer some of the problems raised, namely knowledge of what has been owned and should be owned by the BPK-RI to run checks on Local Government Finance Report (LKPD) by the auditor BPK-RI, how to gather knowledge of the investigation spread among auditors BPK-RI RI and how to design knowledge management system on the examination LKPD in BPK RI East Java.

This study adopts knowledge management implementation methodology proposed by Albers. In the design of systems used object-oriented approach using UML tools.

The results show there are 12 types of knowledge that must have execute LKPD examination. Sharing and knowledge transfer initiatives on topics LKPD examination has been conducted by BPK-RI Representatives through the method of discussion during the process of inspection, supervision and inspection training. Requirements include the main features in the system searches the knowledge, store knowledge, adding comments, download knowledge, ask experts, and answer questions. Another feature is the content management, user management and reporting. Requirement specification is a picture the user wishes, best practices and knowledge management initiative implementation strategy. Analysis and design of systems in this study is the object-oriented approach using the three types of diagrams in the modeling language UML, which includes Use Case diagram, Sequence diagrams and Class diagrams.

Keywords: knowledge management, design system, examination of financial statements