This research was conducted to determine the impact of the application of Government Regulation Number 71 of 2010 on the Quality of Local Government Financial Reports (LKPD) and on the results of the opinion of BPK-RI in the Government of Sanggau Regency. The method of research analysis uses qualitative method that aims to see the impact of the application of Government Regulation No. 71 of 2010 through the observation and documentation of the financial statements of Sanggau District Government from 2015 to 2017 and on the BPK Audit Report from 2015 to 2017 and the interviews with several informants which is directly related to the preparation of the Local Government Financial Reports of Sanggau Regency. The results of the study are that the implementation of Government Regulation No. 71 of 2010 has a positive impact on the quality of the Local Government Financial Reports of Sanggau Regency in 2015, 2016 and 2017 where the quality of the Local Government Financial Reports of Sanggau Regency has relevant, reliable, comparable and easily understood quality. The application of Government Regulation Number 71 of 2010 also has a positive impact on the results of the opinion of BPK-RI on the Local Government Financial Reports of Sanggau Regency from 2015, 2016, and 2017 where the opinion achieved by the Government of Sanggau Regency is Unqualified (Audit Opinion).

**Keywords:** The impact of the application of PP 71 of 2010, the quality of Local Government Financial Reports, and the results of the opinion of BPK-RI