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Implementation of Follow-Up on BPK Audit Recommendations at the Cirebon Regency Government, 2020-2024

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Abstract

Follow-up on the audit recommendations of the Audit Board of the Republic of Indonesia (BPK) is a form of local government accountability for audit findings. The follow-up completion rate of the Cirebon Regency Government was 67.6% for recommendations covering 2005–2024 (IHPS Semester II 2024) and 79.0% for those from 2020–2024 (IHPS Semester I 2025). This study analyzes how follow-up is implemented and monitored, the obstacles encountered, the role of the BPK West Java Representative Office, and the factors that drove completion in 2020–2024. A descriptive qualitative case study was used. Data came from semi-structured interviews with three informants from the Inspectorate and the Regional Finance and Asset Agency (BKAD), together with BPK audit reports (2020–2024) and the IHPS, and were analyzed using the Miles and Huberman model. Follow-up proceeds in stages through a 60-day action plan and Inspectorate coordination, without a written SOP. The main obstacles are refunds involving third parties, changes in officials, and hard-to-trace documents for older findings; most unresolved recommendations are classified as not yet in accordance with the recommendation. Completion was driven by a phased and prioritized strategy, institutional restructuring, leadership commitment, coordination between the Inspectorate and BKAD, and cooperation with the Prosecutor's Office. The two IHPS figures differ in scope and cannot be read as a performance increase; their contrast indicates that 2020–2024 recommendations were relatively well completed, while older recommendations held down the cumulative rate.

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1. INTRODUCTION

Accountable regional financial management is measured not only by the fairness of the financial statements but also by the extent to which the audited entity acts on the findings and recommendations of the audit. The Audit Board of the Republic of Indonesia (BPK) presents its audit results in an audit report (LHP) that contains an opinion, findings, and recommendations. Under Article 20 of Law Number 15 of 2004, officials are required to follow up on recommendations and to provide BPK with a reply or explanation no later than 60 days after the audit report is received. Officials who fail to do so may be subject to administrative sanctions, and any person who fails to meet the obligation to follow up may be criminally punished under Article 26 paragraph (2) [1]. BPK monitors implementation and classifies the status of recommendations as in accordance with the recommendation, not yet in accordance, not yet followed up, and cannot be followed up [2].

Follow-up on audit recommendations (TLRHP) serves as a corrective mechanism for repairing control weaknesses and preventing recurring findings [3], yet its completion remains suboptimal. In 2020–2024, BPK submitted 194,893 recommendations nationwide. Of these, 63.0% had been followed up in accordance with the recommendation, 31.5% were not yet in accordance, 5.4% had not been followed up, and 0.1% could not be followed up [4]. In West Java, the Semester II 2024 Summary of Audit Results (Ikhtisar Hasil Pemeriksaan Semester, IHPS) recorded eight district/city governments whose cumulative completion rate for 2005–2024 was below BPK's 75% target, one of which was Cirebon Regency at 67.6% [5]. However, the Semester I 2025 IHPS recorded 79.0% for recommendations from 2020–2024 for the same local government [4], and Cirebon Regency received an unqualified opinion (WTP) on its financial statements throughout that period. The contrast between a good opinion, a cumulative achievement below target, and a recent-period achievement above target raises questions about how follow-up is managed and which factors drove its completion.

Public accountability is the obligation of the trustee to account for, present, report, and disclose all activities under his or her responsibility to the principal. Its principles include transparency, accountability, compliance with regulations, effectiveness and efficiency, and supervision and evaluation [6]. A BPK audit is an external oversight mechanism, and follow-up on recommendations is the entity's way of accounting for the audit results.

Follow-up is a series of actions by the entity to implement recommendations, which may take the form of administrative settlement, refund of losses, procedural improvements, or policy refinements. BPK monitors implementation under Article 20 paragraph (4) of Law Number 15 of 2004 [1] and determines the status of recommendations under BPK Regulation Number 2 of 2017 [2]. In the IHPS, the TLRHP completion rate is the sum of the percentage of recommendations followed up in accordance with the recommendation and the percentage of recommendations that cannot be followed up [7], against a minimum target of 75%.

Previous studies have found that suboptimal follow-up is influenced by limited human resources, weak internal control systems, insufficient coordination, the absence of firm sanctions, and the involvement of other parties [8]–[10]. Furqan et al. [11] add changes of officials and limited supporting documents, Budianto and Firmansyah [12] emphasize the role of the Government Internal Supervisory Apparatus (APIP), and Pramana et al. [13] show the influence of specific policies and leadership commitment. These studies generally focus on factors that affect the completion rate, whereas studies that trace how a single local government manages the follow-up process in stages and set it alongside BPK's monitoring documents remain limited. This study aims to analyze (1) the process of implementing and monitoring follow-up, (2) the obstacles, (3) the role of the BPK West Java Representative Office, and (4) the factors that drove the completion of follow-up on BPK recommendations at the Cirebon Regency Government in 2020–2024.

2. METHOD

This study uses a descriptive qualitative approach with a single case study design at the Cirebon Regency Government to understand the process, obstacles, and driving factors of follow-up in depth in a real-life context [14]. The case was selected because of the contrast between the cumulative achievement and the 2020–2024 achievement in the IHPS. Primary data were obtained through semi-structured interviews [date and mode of interviews] with three informants selected purposively on the basis of their direct involvement in follow-up: two officials and staff of the Inspectorate (Informants 1 and 2) and one official of the Regional Finance and Asset Agency (BKAD) (Informant 3). Two

informants from the BPK West Java Representative Office were planned but could not be interviewed, so BPK's role was examined through documents and the entity's perceptions.

Secondary data consisted of BPK audit reports (LHP) on the financial statements of the Cirebon Regency Government for 2020–2024 (Books I and II, obtained from the BPK RI PPID), the IHPS from Semester I 2020 to Semester I 2025, BPK Regulation Number 2 of 2017, and Cirebon Regent Regulation Number 90 of 2017. The data were analyzed using the Miles and Huberman model [15], namely data reduction, data display, and conclusion drawing. Data validity was tested through source triangulation, namely by comparing statements from the Inspectorate, BKAD, and BPK documents. The completion rate in this article is calculated as the number of recommendations with a status of in accordance and cannot be followed up divided by the total number of recommendations, following the IHPS definition.

3. RESULTS AND DISCUSSION

Table 1 presents the two IHPS figures for Cirebon Regency. The 67.6% figure covers all recommendations from 2005–2024 and is calculated as of 2024, whereas the 79.0% figure covers only recommendations from 2020–2024 and is calculated as of Semester I 2025. Older recommendations, which informants said are harder to complete, enter only the first figure, and the second figure is measured one semester later. The 11.4-point difference therefore cannot be read as a performance increase. A comparison of the two IHPS across the 27 district/city governments in West Java shows the same pattern: the 2020–2024 achievement is higher than the cumulative achievement in all local governments, but the gap for Cirebon Regency is the largest [4], [5]. The contrast between the two figures is thus meaningful as the difference between a pile of old recommendations and the handling of relatively recent ones.

Table 1. TLRHP Achievement of Cirebon Regency in Two IHPS

IHPS	Recommendation scope	Monitoring position	Achievement	Against 75% target
IHPS II 2024 (Figure 5.2)	2005–2024 period (cumulative)	As of 2024	67.6%	Below
IHPS I 2025 (Figure 4.2)	2020–2024 period	As of Semester I 2025	79.0%	Above

Source: BPK RI [4], [5], processed by the authors, 2026

The audit context shows a growing follow-up burden. Although the opinion on Cirebon Regency's financial statements was consistently WTP (in 2023 with an emphasis of matter paragraph on the administration of infrastructure, facilities, and utilities), the number of new recommendations on the financial statements rose from 25 in fiscal year 2020 to 68 in fiscal year 2024, while the number of findings rose from 10 to 16 (Table 2). The opinion and the TLRHP completion rate measure different dimensions of accountability: the opinion assesses the fairness of the statements for a single fiscal year, whereas the completion rate measures how thoroughly recommendations that accumulate year after year have been resolved.

According to Informant 1, follow-up proceeds in six stages. After the audit report is received, (1) the Regent, through the Inspectorate, prepares an action plan for 60 days; (2) the Regent issues an instruction letter to the heads of the regional apparatus units concerned; (3) the Inspector invites the regional apparatus units for technical coordination; (4) the units submit follow-up results to the Inspectorate; (5) the Inspectorate checks the completeness of the documents and uploads them to BPK's Follow-Up Monitoring Information System (Sistem Informasi Pemantauan Tindak Lanjut, SIPTL); and (6) BPK verifies through SIPTL

and monitors semiannually. This flow is consistent with BPK documents. All 2020–2024 audit reports state that, based on the action plan, the district government will follow up on the recommendations within 60 days, and the 2022 and 2024 reports attach an action plan table. In the appendix of the 2024 report, for example, the action plan for fixed asset management recommendations takes the form of a Regent's instruction to the Head of BKAD, the Head of BKAD's order to the Head of the Regional Property Management Division, and each official's reply [16].

Informant 1 stated that there is no specific SOP or internal guideline, whereas Informant 2 referred to Cirebon Regent Regulation Number 90 of 2017, which, among other things, sets a limit of 60 calendar days and sanctions for those responsible for follow-up [17]. The two statements can be reconciled: a regional legal umbrella exists but has not been translated into written operating procedures, so the flow above is better understood as a practice based on the Regent's instructions and Inspectorate coordination.

Table 2 shows BPK's monitoring results in Chapter II of Book II of each audit report. The cumulative completion rate for recommendations on the Regional Government Financial Statements (LKPD) of 2005–N, where N is the audited year, ranged from 74% to 77% in the 2020–2023 reports. For LKPD 2020–N recommendations, the completion rate remained at 56–57% in the 2021 and 2022 reports, then rose to 64.3% in the 2023 report and 65.3% in the 2024 report. The remaining recommendations are almost entirely classified as not yet in accordance (21–24% of all recommendations), whereas recommendations not yet followed up number only eight (1.5–2.0%) and have not changed since the 2020 report. The main problem is therefore not the absence of action but follow-up that is incomplete or not yet in line with the wording of the recommendation. The Chapter II figures cover only audit reports on financial statements and therefore cannot be compared directly with the IHPS figures.

Table 2. Opinions, Findings, and Follow-Up Status in the Audit Reports on the Financial Statements of Cirebon Regency

Audit report (LKPD year)	2020	2021	2022	2023	2024
Opinion	WTP	WTP	WTP	WTP-PSH	WTP
Findings	10	14	13	14	16
New recommendations	25	41	39	52	68
LKPD 2005–N recommendations	407	448	487	539	–
% completed (2005–N)	76.7	74.6	73.9	75.3	–
LKPD 2020–N recommendations	25	66	105	157	225
In accordance	15	37	60	101	147
% completed (2020–N)	60.0	56.1	57.1	64.3	65.3

Note: N is the audited year of each report; WTP-PSH is an unqualified opinion with an emphasis of matter paragraph. Source: BPK RI [16], [18]–[21], processed by the authors, 2026

The interviews identified six obstacles (Table 3). The obstacle that appeared consistently was the change of officials, mentioned by Informants 1 and 2 and felt most strongly for recommendations issued before 2020. The second obstacle was the involvement of third parties in refund recommendations. Both are consistent with the findings of Furqan et al. [11] on third parties, changes of officials, and limited supporting documents, and of Nurhayati et al. [8] on the involvement of other parties. Informant 3 stated that all

recommendations under BKAD's authority can be implemented and that obstacles arise only for past findings, so the difficulties appear concentrated in long-standing recommendations or those involving outside parties, rather than in recent administrative recommendations.

Table 3. Obstacles to Implementing Follow-Up

Obstacle	Description	Source
Refunds involving third parties or providers	Refund recommendations are hard to complete because they depend on parties outside the local government.	Informant 1
Rotation and change of officials	New officials do not know the chronology or are reluctant to follow up because they regard it as the former official's task.	Informants 1, 2
Changes in policy or nomenclature	Recommendations left unresolved for too long are affected by policy changes, making them hard to carry out as worded.	Informant 1
Hard-to-trace documents	Supporting documents for findings from past years are hard to trace.	Informant 3
Long BPK verification cycle	Semiannual verification is felt to be too long, so deficiencies are not known promptly.	Informant 1
No internal SOP	There is no SOP or specific guideline for implementing follow-up.	Informant 1

Source: Primary data, processed by the authors, 2026

BPK documents reinforce this picture. Chapter II of the 2020 audit report records recommendations still in process concerning fixed asset management, an error in determining the rural and urban land and building tax (PBB-P2) on 691 tax objects, and an error in budgeting goods expenditure that was handed over to third parties. Chapter II of the 2024 audit report records unfinished recommendations consisting of the collection of a fine from PPAT/S of Rp802,500,000.00, the refund of overpayments at two agencies (Rp162,915,217.04 and Rp200,698,503.96), and verification of the handover of housing infrastructure, facilities, and utilities [16], [18]. Finding themes also recur according to the finding titles in Book II: inventory administration appears in all five reports, fixed asset management in four reports (2020, 2021, 2022, and 2024), and problems in the execution of construction work in all five reports. Weaknesses in the internal control system and coordination, which are prominent in previous studies, were not mentioned by informants as main obstacles, and coordination between the Inspectorate and BKAD was described as running smoothly. This does not mean that those factors are absent, because the informants came from only two regional apparatus units.

Because BPK could not be interviewed, its role is understood from documents and the entity's perceptions. From the documents, BPK submits recommendations to the Regent to instruct the heads of regional apparatus units, requests an action plan with a 60-day deadline, determines the status of each recommendation, and reports it in Chapter II of the next audit report and in the IHPS. From the entity's side, monitoring is perceived as system-based and periodic: verification is carried out through SIPTL every semester (Informant 1), and difficulties can be conveyed through the Inspector to the BPK Representative Office during the monitoring period (Informant 2). Informant 1 considered the one-semester gap between verifications too long, and direct encouragement from BPK was not mentioned by the BKAD informant, who cited the Regent's commitment to preparing action plans. BPK's role therefore appears more as a monitor that sets standards and verifies results than as a technical facilitator, consistent with the principle of supervision and evaluation in public

accountability [6]. This conclusion is tentative because it cannot be confirmed whether any special assistance or clarification was given to Cirebon Regency.

The interviews revealed five driving factors (Table 4). A phased and prioritized strategy makes sense for raising the completion percentage because administrative and more recent recommendations are relatively easier to complete. Consequently, the remaining recommendations tend to be the most difficult ones, namely those that are long-standing and involve third parties. The Inspectorate's role as coordinator, SIPTL manager, and filter of document completeness is consistent with Budianto and Firmansyah [12], while leadership commitment is consistent with Wijaya et al. [10] and Pramana et al. [13]. The policy of postponing supplementary employee income for those who are slow is a consequence mechanism that differs from the conditions in Putra and Sentosa [9] and Nurhayati et al. [8], who noted the absence of firm sanctions. The application of this policy comes from the statement of a single informant and is conditional, so its scope needs to be confirmed. The increase in achievement for LKPD 2020–N recommendations (Table 2) is in line with these practices, but the available data do not allow their influence to be separated from the effects of differences in scope and the entry of new recommendations. The factors in Table 4 are therefore understood as practices that explain how follow-up is managed, not as single measurable causes.

Table 4. Factors Driving the Completion of Follow-Up

Factor	Form of practice	Source
Phased and prioritized strategy	Inventory of not-yet-in-accordance recommendations per regional apparatus unit, giving precedence to administrative and more recent ones, semiannual progress targets, and prompt follow-up of new recommendations.	Informants 1, 3
Institutional arrangement and SIPTL	Handling of follow-up was delegated from the Inspectorate Secretariat to a Special Assistant Inspector, accompanied by the appointment of SIPTL admins and inputters through assignment letters.	Informant 1
Leadership policy and commitment	Follow-up became a performance appraisal item, supplementary employee income can be postponed for those who are slow, and the Regent prepares an action plan for every audit.	Informants 2, 3
Coordination between the Inspectorate and BKAD	Joint inventory of recommendations that can be completed administratively or materially, completion strategies, and validation of deposits into the regional treasury.	Informants 1, 3
Cooperation with the Prosecutor's Office	Settlement of refund recommendations from third parties.	Informant 2

Source: Primary data, processed by the authors, 2026

4. CONCLUSION

Follow-up on BPK recommendations in Cirebon Regency proceeds in stages through a 60-day action plan, the Regent's instructions, Inspectorate coordination, uploading to SIPTL, and semiannual BPK verification, but it is not yet supported by a written SOP. Obstacles are concentrated in older recommendations and those involving third parties, and the remaining recommendations are almost entirely classified as not yet in accordance, rather than not yet followed up. BPK acts as a monitor that sets deadlines, statuses, and

targets. Completion was driven by a phased and prioritized strategy, institutional arrangement, leadership commitment, coordination between the Inspectorate and BKAD, and cooperation with the Prosecutor's Office. The figures of 67.6% and 79.0% differ in scope and monitoring time and therefore cannot be read as a performance increase; their contrast shows that the 2020–2024 recommendations were relatively well completed, while the pile of older recommendations held down the cumulative achievement.

This study has limitations: BPK could not be interviewed, the informants came only from the Inspectorate and BKAD, TLRHP data per local government are available only in the last three IHPS, and the results are not intended to be generalized. We recommend that district governments prepare a written SOP, create a follow-up handover record at every rotation of officials, and prepare a special mechanism for older recommendations and those involving third parties. BPK could consider providing status feedback between semesters and explaining the scope of the per-local-government figures. Future research could add interviews with BPK and data on recommendation status per regional apparatus unit from SIPTL.

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