

Follow-up on Recommendations on the Investigation Results (TLRHP) of the BPK RI on Regional Government Financial Reports in Kotamobagu City

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Abstract

BPK audits are carried out on the Central Government, Regional Government, other State Institutions, Bank Indonesia, State-Owned Enterprises, Public Service Agencies, Regional-Owned Enterprises and other Institutions or Bodies that manage state finances. The audits in question include financial audits, performance audits, and audits with specific objectives. BPK audit results express opinions on financial reports, conclusions and recommendations for implementation performance, services, activities, government programs, as well as conclusions on the implementation of the internal control system and compliance with statutory provisions. Regional Government Finance in Kotamobagu City. This research uses a qualitative paradigm approach through direct interviews and documentation studies. Researchers have an important role in selecting relevant informants as data sources, collecting data, and processing the data obtained. Next, the researcher will carry out data analysis, validate the data, and draw conclusions from the research results according to the actual situation. The results of the research found that follow-up to audit results has a strategic role in the supervision cycle of government administration, because the success or failure of supervision can be seen or measured from the progress of the follow-up, so that understanding the method/mechanism for implementing the resolution of the Follow-up to Recommendations on BPK Audit Results needs to be a concern for implementation. In accordance with the commitment, there needs to be a special team to handle follow-up, not focusing on just one person, so as to facilitate the process of coordinating and completing follow-up recommendations.

Keywords: *BPK RI Audit Results, Follow-up Recommendations, Financial Reports, Kotamobagu Regional Government*

Abstrak

Pemeriksaan BPK dilakukan terhadap Pemerintah Pusat, Pemerintah Daerah, Lembaga Negara lainnya, Bank Indonesia, Badan Usaha Milik Negara, Badan Layanan Umum, Badan Usaha Milik Daerah dan Lembaga atau Badan lain yang mengelola keuangan negara. Pemeriksaan dimaksud meliputi pemeriksaan keuangan, pemeriksaan kinerja, dan pemeriksaan dengan tujuan tertentu. Hasil pemeriksaan BPK mengungkapkan opini atas laporan keuangan, simpulan dan rekomendasi kinerja pelaksanaan, pelayanan, kegiatan, program pemerintah, serta simpulan atas penerapan sistem pengendalian intern dan kepatuhan terhadap ketentuan peraturan perundang-undangan. bagaimana tindak Lanjut Rekomendasi Hasil Pemeriksaan (TLRHP) BPK RI atas Laporan Keuangan Pemerintah Daerah di Kota Kotamobagu. Penelitian ini menggunakan paradigma kualitatif pendekatan melalui wawancara secara langsung dan studi dokumentasi. Peneliti memiliki peranan penting untuk memilih informan yang relevan sebagai sumber data, mengumpulkan data, dan mengolah data yang didapat. Selanjutnya peneliti akan melakukan analisis data, melakukan validasi data, dan mengambil kesimpulan dari hasil penelitian sesuai keadaan yang sebenarnya. Hasil penelitian mendapati Tindak lanjut hasil pemeriksaan memiliki peranan yang strategis dalam siklus pengawasan penyelenggaraan pemerintahan, karena berhasil atau tidaknya pengawasan dapat dilihat atau diukur dari perkembangan tindak lanjut, sehingga pemahaman terhadap metode/mekanisme pelaksanaan penyelesaian Tindak Lanjut Rekomendasi Hasil Pemeriksaan BPK perlu menjadi perhatian untuk dilaksanakan sesuai komitmen, Perlu adanya tim khusus untuk menangani tindak lanjut tidak berfokus pada satu orang saja sehingga memudahkan proses koordinasi dan penyelesaian tindak lanjut rekomendasi.

Kata Kunci: *Tindak Lanjut Rekomendasi, Hasil Pemeriksaan BPK RI, Laporan Keuangan, Pemda Kotamobagu*

INTRODUCTION

Mandate of the 1945 Constitution of the Republic of Indonesia (UUD 1945) Article 23E, the Financial Audit Agency (BPK) was formed to examine the management and responsibility of state finances freely and independently. To carry out the mandate of the Constitution, the BPK is domiciled in the nation's capital and has representatives in each province.

Legislation related to the duties of the BPK include, among others, Law (UU) Number

17 of 2003 concerning State Finances, Law Number 1 of 2004 concerning State Treasury, Law Number 15 of 2004 concerning Audit of Management and Responsibility of State Finances, as well as Law Number 15 of 2006 concerning the Financial Audit Agency. In conducting audits, the BPK sets State Financial Audit Standards (SPKN) as a benchmark for auditors to carry out their duties. In addition, the BPK establishes a code of ethics to uphold the basic values of integrity, independence and

professionalism. To support the implementation of its duties, the BPK also has the authority to provide opinions required due to the nature of its work, assess and/or determine state losses, provide considerations for resolving state/regional losses, and provide expert information in the judicial process regarding state losses.

BPK audits are carried out on the Central Government, Regional Government, other State Institutions, Bank Indonesia, State-Owned Enterprises, Public Service Agencies, Regional-Owned Enterprises and other Institutions or Bodies that manage state finances.

The audits in question include financial audits, performance audits, and audits with specific objectives. The results of the BPK audit reveal opinions on financial reports, conclusions and recommendations for performance/services/activities/government programs, as well as conclusions on the implementation of the internal control system and compliance with statutory provisions.

The results of the BPK examination are submitted to the People's Representative Council, Regional Representative Council and Regional People's Representative Council in accordance with their authority. The results of the inspection are also conveyed to the Government and the leadership of the party being examined for follow-up. Based on Law Number 15 of 2004 concerning Auditing of State Financial Management and Responsibility in article 20, it states that officials are obliged to follow up on recommendations in audit results reports to the BPK no later than 60 days after the audit results report is received. This is also stated in the Regulation of the Supreme Audit Agency of the Republic of Indonesia Number 2 of 2017 concerning Monitoring the Implementation of Follow-Up Recommendations on Audit Results of the Audit Board of the BPK. Article 3 paragraph (3) states that follow-up recommendations in audit results must be submitted to the BPK no later than 60 (sixty) days after the inspection report is received.

Recommendations are suggestions from the examiner based on the results of the examination, which are addressed to people

and/or bodies authorized to take action and/or improvements. Follow-up to recommendations from BPK audit results is follow-up carried out by local governments to fulfill obligations as outlined in the recommendations of the BPK Audit Results Report. BPK recommendations must be followed up no later than 60 (sixty) days after the audit report is received, meaning that suggestions from the examiner based on the results of the audit, which are addressed to the person and/or body authorized to carry out action and/or improvements must be completed no later than 60 (sixty) days after the inspection report is received. twenty) days after the audit report is received because the recommendations from the BPK audit results are expected to make internal control carried out by the government more effective, and programs/activities can be implemented more economically, effectively and efficiently. In implementing follow-up, the function of the BPK is to monitor the follow-up carried out by the government and the parties being examined in accordance with the recommendations contained in the BPK Audit Results Report.

The results of follow-up monitoring of BPK recommendations are classified into 4 statuses, namely: Status 1 is in accordance with the recommendations, Status 2 is not yet appropriate and is in the process of being followed up, Status 3 is not yet followed up and Status 4 is cannot be followed up for valid reasons. If within the time frame for completing the follow-up, the classification of the follow-up is not in accordance with the recommendation or the recommendation has not been followed up, the BPK can report it to the authorized agency. Furthermore, the BPK submitted an overview of the audit results along with the results of monitoring the implementation of follow-up actions, settlement of compensation for state losses, and utilization of investigative audit results, calculation of state/regional losses, and provision of expert information in the summary of semester audit results (IHPS). The BPK submits the IHPS to representative institutions and the government no later than 3 months after the end of the semester concerned. The BPK carries out monitoring of the Follow-up of Audit Result Recommendations (TLRHP) 2 (two)

times a year, namely semester I in June/July and Semester II in November/December.

Kotamobagu Mayor Regulation Number 59 of 2020 concerning Amendments to Kotamobagu Mayor Regulation Number 32 of 2016 concerning Position, Organizational Structure, Duties and Functions and Work Procedures of the Type B Regional Inspectorate states that one of the duties of the Kotamobagu City Regional Inspectorate is to carry out follow-up monitoring and assessment results of inspections by BPK, BPKP, Provincial Inspectorate and Kotamobagu City Regional Inspectorate. In implementing the BPK TLRHP monitoring, the Regional Inspectorate formed a Follow-up Team to carry out follow-up supervision/monitoring to the relevant Regional Apparatus and report the TLRHP monitoring results to the Mayor of Kotamobagu, then reconcile the TLRHP data with the BPK RI Representative of North Sulawesi Province.

The Kotamobagu City Government is a division of the Bolaang Mongondow Regency Government and was inaugurated in 2007. The BPK examination of the Kotamobagu City Government was carried out starting in 2009 on the LKPD for the 2008 Fiscal Year. The number of recommendations from the BPK examination results from the 2008 to 2021 Fiscal Year or the 2009 to 2022 Inspection Year was 690 recommendation. Based on the Summary of Semester II Examination Results (IHPS) II 2022, the status of completion of follow-up actions by the Kotamobagu City Government with status 1 (in accordance with recommendations) is 633 recommendations or 91.74%, status 2 (not yet appropriate and in the follow-up process) is 51 recommendations or 7.39%, status 3 (not followed up) 0 and status 4 (cannot be followed up for valid reasons) with 6 recommendations or 0.87%.

The results of BPK TLRHP monitoring in districts/cities throughout North Sulawesi Province, the City Government of Kotamobagu has achieved the highest percentage of TLRHP completion among the Provincial/Regency/City Governments throughout North Sulawesi. From the progress in completing the TLRHP, the Kotamobagu City Government, despite achieving the highest progress among the

Provincial/Regency/City Governments throughout North Sulawesi, is experiencing problems in terms of the timeliness of completing follow-up actions because there are still 51 recommendations with status 2 (not yet appropriate and in the process of being followed up). Recommendations that have passed the time limit, namely no later than 60 (sixty) days after the inspection report is received.

Recommendations that are not appropriate and are in the follow-up process are found in 16 (sixteen) Regional Apparatus, namely: Regional Financial Management Agency (BPKD), Education Service, Health Service, Public Works and Spatial Planning Service (PUPR), Environment Service (DLH), Agriculture Service, Occupation Control and Family Planning Service (PP and KB), Communication and Information Service (Kominfo), Public Housing and Settlement Area Service (PRKP), Trade Service, DPRD Secretariat, Inspectorate, RSUD, General Section of the Regional Secretariat, Regional Secretariat People's Welfare Section, and Regional Secretariat Economic Section. The BPK recommendations consist of financial recommendations, namely a Compensation Claim (TGR) and Non-Financial Recommendations, namely recommendations in administrative form. Based on existing problems, researchers are interested in conducting research on how to follow up the BPK RI's Audit Result Recommendations (TLRHP) on Regional Government Financial Reports in Kotamobagu City?

METHOD

The research method used is qualitative. Afriani (2009) qualitative research is carried out in natural conditions and is of a discovery nature. In qualitative research, the researcher is the key instrument.

In connection with qualitative research methods, the researcher tries to find out, analyze and describe the implementation of the BPK RI TLRHP on Regional Government Financial Reports in Kotamobagu City and the determinant factors for the implementation of the BPK RI TLRHP. Based on this description, the researcher chose an approach through direct interviews and

documentation studies. Researchers have an important role in selecting relevant informants as a data source, collecting data, and processing the data obtained. Next, the researcher will carry out data analysis, validate the data, and draw conclusions from the research results according to the actual situation.

In this research that being the instrument is the researcher himself, in the sense that the researcher himself is the one who processes the field data according to the problem being studied. The instruments in question are interview guides, notebooks, and tape recorders/cameras/handycams/cellphones.

According to Soemanto (2003:43), research using a qualitative approach to determine the number of informants does not have an absolute measure. Informants are selected with the aim of describing a particular social phenomenon based on certain considerations, so it is called purposive sampling. Data sources are divided into two, namely primary data and secondary data. Primary data is data obtained by researchers directly from the results of interviews with the Kotamobagu City Regional Inspector as Head of the Kotamobagu City Regional Inspectorate as the key informant. Next, several informants who will be interviewed are parties related to the completion of the Recommendation Follow-up

BPK RI Audit Results, namely the Regional Financial Management Agency (BPKD), Public Works and Spatial Planning Service (PUPR), Education Service, Regional Hospital, DPRD Secretariat and General Section of the Regional Secretariat. Secondary data is data obtained by researchers from existing sources, namely in the form of inspection results reports, IHPS and other related documents. Others on almost the same topic. Research results and findings must be able to answer the research hypothesis in the introduction section. Data collection techniques used include in-depth interviews, observation and documentation studies.

Interviews were conducted with parties related to the completion of the Follow-up to the Recommendations on the Audit Results of the Republic of Indonesia BPK. The documentation technique is carried out by analyzing recommendation data on the results of BPK RI

audits for Fiscal Years 2008 to 2021 or Inspection Years 2009 to 2022 for the Kotamobagu City Government which are not appropriate and are in the follow-up process. Next, the data that has been collected is processed using procedures, making interview transcriptions, carrying out data analysis, validating the data, and drawing conclusions from the research results.

Based on the data collected, Miles and Huberman (1994) and Bougie (2013), proposed three steps in data analysis; Data Reduction, Data Display, Data Verification (Verification/Conclusion Drawing)

RESULTS AND DISCUSSION

Kotamobagu City was formed based on Law Number 04 of 2007 concerning the Establishment of Kotamobagu City in North Sulawesi Province. The formation of Kotamobagu City, which is a division of Bolaang Mongondow Regency, consists of four sub-districts, namely North Kotamobagu District, East Kotamobagu District, West Kotamobagu District and South Kotamobagu District. The work procedures carried out by the Kotamobagu City Government Regional Regulation Number 8 of 2016 with the following points:

- a. In carrying out their duties, each leader of an organizational unit and functional staff group is obliged to apply the principles of coordination, integration and synchronization both within their respective environments and between organizational units within the Regional Government as well as with other agencies outside the Regional Government in accordance with their respective duties;
- b. Each organizational unit leader is obliged to supervise his/her respective subordinates and if deviations occur to take the necessary steps in accordance with the provisions of the laws and regulations;
- c. Each organizational leader is responsible for leading and coordinating their respective subordinates and providing guidance and direction for the implementation of their subordinates' duties;
- d. Each organizational unit leader is obliged to follow and comply with instructions and be

- responsible to their respective superiors and prepare periodic reports on time;
- e. Every report received by the head of an organizational unit from his subordinates must be processed and used as material for preparing further reports and to provide instructions to his subordinates;
- f. When submitting each report to superiors, a copy of the report must be submitted to other organizational units that functionally have a working relationship; And
- g. In carrying out their duties, each leader of the organizational unit under him and in order to provide guidance to his subordinates, each of them is required to hold regular meetings.

As an autonomous region, the Kotamobagu City Government needs to be supported by adequate regional apparatus organizations that take into account regional potential and needs. The Kotamobagu City Government has established regional apparatus organizations with City Regional Regulation no. 8 of 2016 concerning the Formation and Structure of Kotamobagu City Regional Apparatus with Regional Apparatus Organizations.

The Kotamobagu City Regional Inspectorate has 3 (three) supervision targets in the implementation of Regional Government as regulated in the Regional Regulation above, namely: Supervision of the Government Sector, Supervision of the Development Sector and Supervision of the Community Sector. In principle, the duties and functions of the Inspectorate are as a supervisory element in government administration in the context of accountability and objectivity of supervision results, so the Regional Inspector in carrying out his duties is directly responsible to the Mayor, while administrative responsibility in terms of finances and personnel is to the Regional Secretary of Kotamobagu City. The task of the Regional Inspectorate is to assist the Mayor in developing and supervising the implementation of Regional Government affairs which fall under the authority of the Regional Government and Assistance Tasks by Regional Apparatus.

Service of Kotamobagu City Public Works and Spatial Planning was formed based on the Decree of the Mayor of Kotamobagu Number 08 of 2016 concerning the Formation and

Structure of Kotamobagu City Regional Apparatus. Meanwhile, the description of the duties of the Kotamobagu City Public Works and Spatial Planning Service is regulated by Kotamobagu City Mayor Regulation Number 41 of 2018 concerning Position, Organizational Structure, Duties and Functions and Work Procedures of the Public Works and Spatial Planning Service Type B. Public Works and City Spatial Planning Service Kotamobagu is an element of regional government technical implementation in the field of public works and spatial planning led by the Head of Department.

City PUPR Department of Kotamobagu has the task of regional autonomy authority for Kotamobagu City in order to carry out decentralization tasks from other tasks assigned by the Mayor. The Kotamobagu City Government always coordinates with BPK RI, especially in audits (LKPD, performance and specific objectives), follow-up to inspection results, and monitoring settlement of state/regional losses. As of Semester II 2022, 91.74% of recommendations have been followed up and 0.87% cannot be followed up, so there are still 7.39% of recommendations that have not been followed up by the Kotamobagu City Government regarding the BPK RI Audit Results Report from FY 2008 to FY 2021

Fiscal year	Examination Year	BPK Opinion
2009	2010	WDP
2010	2011	Unreasonable
2011	2012	Unreasonable
2012	2013	WDP
2013	2014	WTP
2014	2015	WTP
2015	2016	WTP
2016	2017	WTP
2017	2018	WTP
2018	2019	WTP
2019	2020	WTP
2020	2021	WTP
2021	2022	WTP
2021	2023	WTP

Employee development is an activity to maintain and improve employee competence in order to achieve organizational effectiveness.

Employee development can be realized through career development, as well as education and training (Suwatno and Priansa, 2016).

Regarding the focus on the quality of Civil Servants (PNS) in carrying out follow-up actions on recommendations from examination results, the researcher also conducted an interview with FM as Secretary of the Regional People's Representative Council of Kotamobagu City. The Inspectorate is obliged to monitor the completion of follow-up results and submit the results to BPK RI. According to Law Number 15 of 2004 and BPK RI Regulation Number 2 of 2017, the time specified for carrying out follow-up is 60 days after the LHP is received. After making an action plan, the next procedure is to submit the results of the BPK Audit to the relevant agency, recommendations which must be followed up by writing to the parties related to the results of the BPK Audit. If the recommendation has been followed up by submitting a follow-up document, then further discussions will be held.

About time Completion of the follow-up to the interview results explains that the time obligation given by the BPK is 60 (sixty) days from the date of receipt of the LHP. After 60 days, if the findings have criminal indications, they must be immediately handed over to Law Enforcement Officials (APH). Procedures for scheduling follow-up actions must be based on the risks and losses involved as well as the level of difficulty and the need for timeliness in implementing corrective actions (Tugiman, 1997).

Officials are required to follow up on recommendations in the audit results after the audit results are received in the form of answers or explanations regarding the implementation of the follow-up which must be submitted to the BPK no later than 60 (sixty) days after the audit results report is received, accompanied by supporting evidence documents. The reality that occurs with the Kotamobagu City government is that the completion of follow-up actions is not effective within the specified 60 days.

Report on the results of the inspection of the external auditor and internal auditor of the Kotamobagu City Inspectorate, from the process of completing the follow-up to the findings of the

audit results, it can be seen from the process of completing the Follow-up to Recommendations on Audit Results (TLRHP) of the BPK in the Kotamobagu City Government that there is no specific policy governing the implementation of the Follow-up on Recommendations Examination Results (TLRHP). The guidelines and guidelines used so far are in the form of laws and regulations from the center which only regulate general matters, while there are many specific matters which need to be regulated in more detail according to regional conditions. Specific matters that need to be regulated in detail include procedures for completing the Follow-up on Audit Result Recommendations (TLRHP), how to handle general problems, as well as sanctions that will be given to negligent parties. Mechanisms for completing internal Follow-up Recommendations on Audit Results (TLRHP) need to be regulated as well as giving agencies the power to compel those parties who are obliged to carry out follow-up actions.

The activity of handling follow-up to recommendations from the audit results, is an effort to complete the follow-up to the recommendations contained in the Audit Results Report of the external auditor and internal auditor of the Kotamobagu City Regional Inspectorate and the importance of inspection activities for improving the performance of regional apparatus.

Responding to the audit results report they receive, by making various efforts to complete the Follow-up on Audit Result Recommendations (TLRHP) is the auditee's own authority to determine the most effective steps for their organization, one of which is by forming an Ad Hoc team (Special Team). The Ad Hoc Team, which is a special team, is responsible for completing the Follow-up on Recommendations on Audit Results (TLRHP) in their agency and is very important to help accelerate the completion of the Follow-up on Recommendations on Audit Results (TLRHP) because it will facilitate the coordination process with various parties.

The OPD leadership has committed to completing the Follow-up on Inspection Result Recommendations (TLRHP). This commitment is contained in the action plan signed by the OPD Leader as the person responsible for the BPK's

recommendations. However, the distribution of tasks is often hampered by a lack of communication between leaders and subordinates who handle or are appointed as the person responsible for follow-up by the leadership. The leadership also does not pay special attention to the designated person in charge and there has been no evaluation of the progress of the follow-up according to the time that has been committed by the leadership. So far, the leadership has given trust and responsibility to employees, provided consultation opportunities, provided solutions if employees experience difficulties, as well as being the decision maker and responsible for all activities, but this has not been accompanied by an evaluation of the follow-up progress achievements. According to Ruky (2002), a leader is said to have led effectively if he is able to direct his employees to carry out all work according to what has been previously planned to achieve organizational goals. A leader's lack of skills in generating and maintaining motivation in his subordinates causes the completion of the Follow-up to Recommendations on Examination Results (TLRHP) to be less than optimal.

The lack of leadership commitment indirectly makes the agency's coercive power weak. Apart from the commitment of the agency leadership, the commitment of the Regional Head also plays a big role in encouraging the completion of the internal Follow-up on Audit Result Recommendations (TLRHP). Leadership commitment can be seen from the leadership's attitude in making policies, one example is the transfer of officials/technical staff who have not completed their responsibilities to implement the auditor's recommendations. If the leadership has a strong commitment to completing the Follow-up on Audit Result Recommendations (TLRHP), then each official must first complete the auditor's recommendations for which they are responsible before carrying out their duties in a new place.

Most of the findings that are difficult to resolve are old findings because the officials handling them have moved on, so new officials have difficulty finding documents or detailed problems. The leadership's commitment can also be seen from the leadership's role in paying

special attention to the completion of the Follow-up to Recommendations on Audit Results (TLRHP), whether discussing it in a meeting or providing certain support that makes it easier to complete the Follow-up on Recommendations on Audit Results (TLRHP). Apart from that, special attention needs to be given to civil servants who are responsible for completing follow-up recommendations by providing rewards for civil servants who complete them on time and providing punishment for those who exceed the deadline for completing follow-up actions.

Follow-up on Recommendations from Audit Results Following up on recommendations given by the BPK is an obligation carried out by officials, namely one or more people who are entrusted with the task of managing state finances. Then, the BPK will carry out monitoring of the follow-up actions that have been carried out. This monitoring is carried out to determine that the relevant officials have implemented the recommendations from the inspection results within the specified time limit (IHPS I, 2016). The classification of the results of follow-up to BPK recommendations is explained in BPK regulation Number 2 of 2017. Follow-up to BPK recommendations is classified into four classifications, namely: (a) follow-up has been in accordance with recommendations (b) follow-up has not been in accordance with recommendations, (c) recommendations have not been followed up and (d) recommendations cannot be followed up.

Completion of follow-up audit results is one of the key indicators of supervisory performance. Failure to follow up on audit results must be recognized as a waste of state finances, so resolving it should be an obligation and responsibility not only by officials but also by all related parties. Based on the research findings, several problems that occurred in this process were related to the slow response from the auditee, internal agency coordination was hampered by the agency's busy daily operations which caused the response to completion of the Follow-up Audit Result Recommendations (TLRHP) to be slow to be fulfilled and even occur. There is a tendency in the responsible entity that the Follow-up of Audit Result Recommendations (TLRHP) is additional work

and not a priority. Completion of the Follow-up to Audit Result Recommendations (TLRHP) should be the responsibility of work that must be carried out immediately even though it is not the main task of the executor. This is related to the discipline and priorities of the individual concerned.

In implementation of follow-up, the person responsible for the follow-up who is appointed is usually the party related to the findings and recommendations who have main duties and functions so that in carrying out the follow-up there is overlapping work, therefore communication and leadership attention to the subordinates appointed as the person responsible for the follow-up is very necessary to motivate and provide work enthusiasm. Work enthusiasm is a person's desire and sincerity to do their work well and with discipline to achieve maximum work performance (Hasibuan, 2009:94). Apart from that, to speed up the follow-up process so that there are no delays, it is necessary to form a Follow-up Team, consisting of several people with equal competence, where they work interdependently in carrying out work in one organization (Burn, 2004).

CONCLUSION

Follow-up on audit results has a strategic role in the supervision cycle of government administration, because the success or failure of supervision can be seen or measured from the progress of the follow-up, so that understanding the method/mechanism for implementing the completion of the Follow-up on Recommendations on BPK Audit Results needs to be a concern to be implemented according to commitment. The process of completing the follow-up on audit results has weaknesses that cause the BPK's Follow-up on Audit Result Recommendations (TLRHP) to exceed the time limit. There is no specific policy regarding Follow-up to Audit Result Recommendations (TLRHP) so implementers do not have guidance in carrying out activities and there is no firmness regarding the imposition of sanctions for parties who fail to fulfill their obligations.

The slow response of the Head of Regional Apparatus and the appointed person in charge was hampered by the busy operational

activities of the agency. In completing recommendations that are difficult to follow up on, it shows that the level of seriousness in completing the Follow-up on Examination Result Recommendations (TLRHP) is still low. Audit leaders have not been able to provide motivation to employees in completing internal and external Audit Result Recommendation Follow-Ups (TLRHP). The lack of leadership commitment can be seen from the employee transfer policy which does not take into account the obligation to follow up on recommendations for inspection results (TLRHP) which have not been completed, does not provide emphasis and sanctions to employees who fail to carry out their duties, there is no written policy governing the implementation of follow-up to recommendations on inspection results (TLRHP), rarely discusses the progress of the Follow-up on Recommendations on Audit Results (TLRHP) during meetings, and is more concerned with other operational activities than completing the Follow-up on Recommendations on Audit Results (TLRHP).

There needs to be a special team to handle follow-up, not focusing on just one person, so as to facilitate the process of coordinating and completing follow-up recommendations

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