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Effectiveness of Internal Supervision of the Inspectorate of East Bolaang Mongondow Regency

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Abstract. This study aims to analyze and describe the effectiveness of internal supervision conducted by the East Bolaang Mongondow Regency Inspectorate in carrying out its oversight functions on government programs and activities. This research adopts a qualitative approach, utilizing both primary and secondary data sources. Data collection techniques include observation, interviews, and document analysis, while data analysis is conducted using an interactive model comprising data collection, data display, data condensation, and verification. Effective internal supervision is a critical element in ensuring accountable and transparent regional governance. The East Bolaang Mongondow Inspectorate, as the Government Internal Supervisory Apparatus (APIP), faces various challenges in implementing follow-ups on audit recommendations, including limited human resources, inadequate infrastructure support, and coordination issues among institutions. In 2023, 16.48% of audit recommendations remained unaddressed, with unresolved regional financial losses totaling IDR 29.3 billion. These findings highlight the need to enhance auditee compliance and strengthen internal control systems. The study reveals that while internal supervision has generally been conducted well, it encounters obstacles such as limited human resources, inadequate auditee responsiveness, and suboptimal inter-agency coordination. These factors affect the follow-up of audit recommendations, impacting the overall effectiveness of supervision. The study recommends improving human resource capacity, enhancing internal control systems, and strengthening inter-agency coordination to create more effective and efficient supervision.

Keywords. Effectiveness, Supervision, Regional Inspectorate, Local Government, Human Resources

A. Introduction

Effective, efficient, and accountable local governance is one of the main objectives of regional autonomy (Masengi et al., 2023) [1]. To achieve these objectives, strong and accountable internal supervision is required by the Government Internal Supervisory Apparatus (APIP) in the regions, in this case the Inspectorate (Law No. 32 of 2004) [2]. Handyaningrat (1996: 150) in Awang (2019) says that Supervision is one of the management functions that must be carried out to keep the implementation of activities in accordance with a predetermined plan in order to achieve goals [3]. The Inspectorate has an important role in overseeing the

administration of local government, including local financial management, implementation of programs and activities, and compliance with laws and regulations (Salle, 2017) [4].

In East Bolaang Mongondow Regency, the Inspectorate is the institution responsible for carrying out internal supervision to ensure compliance with regulations, efficiency, effectiveness, and transparency in resource management. One aspect that is of major concern is the achievement of Employee Performance Targets (SKP), which is an important indicator in assessing the effectiveness and performance of employees in the government environment. The duties and functions of the Inspectorate of East Bolaang Mongondow Regency cover various aspects, including auditing, monitoring, evaluating, reviewing and monitoring the implementation of local government programs and activities. The Inspectorate plays a role in providing recommendations for improvement, as well as ensuring that every action taken is in accordance with applicable laws and regulations. This function is critical to maintaining integrity and accountability in public administration.

In the context of local government, the Inspectorate has a strategic role as an internal watchdog tasked with maintaining accountability and transparency in governance (Rantung et al., 2023) [5]. This supervisory function is very important to ensure that every program, activity, and the use of regional budgets run in accordance with applicable regulations and achieve the expected targets. Supervisory follow-up is an important step in ensuring that supervisory recommendations can be implemented optimally to improve the quality of local governance. However, in East Bolaang Mongondow Regency, the implementation of the Inspectorate's supervisory follow-up still faces various challenges, which have the potential to hamper the effectiveness of local government supervision and accountability.

Slow or ineffective follow-up in the supervision process can lead to a variety of problems, including low public confidence and increased potential for irregularities in the implementation of local government programs. Therefore, it is important to identify the extent to which supervisory follow-up has been effectively implemented and assess the factors that are the main obstacles to its implementation. Various factors, such as limited human resources, lack of infrastructure support, as well as regulatory and coordination constraints, often become obstacles for the Inspectorate in carrying out adequate follow-up on supervision results. According to Bintoro (2015), the success of the supervisory function is highly dependent on the readiness of the organization to follow up on findings and recommendations so that the expected improvements can be achieved effectively [6]. In addition, Yuwono (2018) emphasized that internal and external factors that hinder supervisory follow-up need to be addressed through system improvements and capacity building of supervisors to achieve optimal results in local government supervision [7].

Based on the data on the results of the Recapitulation of Follow-up of Supervision / Examination Results (TLHP) prepared by the Planning and Evaluation Subdivision of the Regional Inspectorate of Bolaang Mongondow Regency for the TLHP report period from January 2023 to December 2023, it is explained that TLHP which has been followed up (completed / valid) amounted to 342 or 83.52% of the total recommendations and the remaining 75 or 16.48% are still in process and have not been followed up. Regarding financial findings, namely findings on state / regional losses of 31 findings with a total value of IDR 38.812.572.140,10 and those that have been deposited (already in TL) by auditee / Regional Device Organization (OPD) are IDR 9.485.750.430,50 or 24.44% so that until the TLHP reporting period in 2023 there is still an unpaid balance of IDR 29.326.821.709,60 or 75.56% of the total value of financial findings.

Regarding the completion of TLHP by OPDs within the Regional Government of East Bolaang Mongondow Regency in accordance with the recapitulation data on the completion of the follow-up, it is known that some are still in process and some have not been followed up. This is a phenomenon so that it raises interest for researchers to conduct research to investigate in depth and analyze auditee / supervision object compliance in completing follow-up by the subjects in this study / parties involved in the implementation of TLHP settlement in accordance with the recommendations contained in the LHP of the Regional Inspectorate of East Bolaang Mongondow Regency issued during 2023.

In accordance with the compliance theory proposed by Tyler (1990) in Arifiani and Asyik (2019), there are two basic perspectives in the sociological literature regarding compliance with the law, which are called instrumental and normative [8]. If compliance theory is based on a normative perspective, then compliance theory can be applied to the field of supervision/examination tasks carried out on OPD so as to obtain sufficient assurance and compliance of the audited party in following established regulations, standards and guidelines. TLHP must also prioritize compliance from the auditi in its settlement efforts in accordance with the recommendations given. The settlement of TLHP which is a necessity / compliance of local governments in Indonesia has been regulated in Government Regulation of the Republic of Indonesia Number 79 of 2005 concerning Guidelines for Development and Supervision of Regional Government Implementation in article 34 point (1) which states that the head of the provincial, district / city and village Regional Government organizing work unit is required to carry out follow-up on the results of supervision.

This research is important to be carried out in order to obtain a more comprehensive understanding of the Follow-up Mechanism for Supervision Results carried out by the Inspectorate of East Bolaang Mongondow Regency and the obstacles that hinder it. Thus, it is hoped that this research can contribute in the form of appropriate recommendations to support increasing the effectiveness of Inspectorate supervision, so as to realize better governance in East Bolaang Mongondow Regency.

B. Method

In this study researchers used Qualitative research. Where in this research is carried out with descriptive properties that provide an overview of the problems to be studied and describe the reality of the research conducted on a single variable, namely without making comparisons or connecting with other variables. This research also describes the circumstances or problems that occur in the object of research in the form of sentences in the form of facts and objective descriptions of the object of research.

The focus of this research is on Monitoring Follow-Up of Supervision Results of the Regional Inspectorate of East Bolaang Mongondow Regency with indicators: 1) Inventory of findings that have been examined; 2) Follow-up of Inspection Result Recommendations; 3) Reprimand to SKPD / Work Unit; 4) Monev on follow-up of supervision results to SKPD / Work Unit.

The data collection techniques used were triangulation techniques: observation, interviews and documentation studies. The data analysis technique used the interactive model of Miles, Huberman and Saldana (2014) in Kairupan et al. (2019), namely: data collection, data condensation, data display, and data conclusion/verification [9]. To strengthen the validity of the data findings and maintain validity, the researchers used techniques as suggested by Lincoln and Gubs in Mokot et al. (2023) which include: credibility, transferability, dependability, and confirmability [10].

C. Result and discussion

Monitoring of Follow-up of Supervision Results of the Regional Inspectorate of East Bolaang Mongondow Regency

Inventory of Checked Findings

Follow-up supervision by the Inspectorate of East Bolaang Mongondow Regency aims to ensure that the results of supervision in the form of recommendations from the Inspectorate can be corrected, completed, or implemented properly by the supervised party.

Table 1 below is the result of research findings that have been summarized by researchers after the interview and observation process in the field.

Table 1. Research Findings on the Inventory of Checked Findings Indicator

Indicator	Findings
Inventory of Checked Findings Indicator	There is no standard SOP on monitoring Follow-up of Audit Results at the Regional Inspectorate of East Bolaang Mongondow Regency.
	The planning and evaluation sub-section of the Inspectorate of East Bolaang Mongondow conducted an inventory of the auditee's follow-up.
	The implementation of follow-up examination results must always be informed to the auditi so that they know the follow-up and improvements that must be made.

Source: data processed by researchers (2024)

The results of the research above state that the planning and evaluation sub-section of the East Bolaang Mongondow Regional Inspectorate conducts an inventory of the follow-up from the auditi where the results of this study are in line with the results of research by Lusiana et al. (2017) with the findings that regular monitoring and evaluation by the Inspectorate can increase the completion rate of follow-up, as well as a structured inventory of findings, making it easier to identify obstacles faced by auditees. A proactive inspectorate in monitoring the follow-up of audit findings contributes to increased financial accountability. The main obstacle in the follow-up of findings is the lack of coordination between the auditee and the inspectorate [11].

In the implementation of Audit Follow-Up Monitoring at the Inspectorate of East Bolaang Mongondow Regency, there is no standardized Standard Operating Procedure so that it can have a negative impact that has the potential to harm the effectiveness of supervision and government accountability. Some of the consequences that may occur include: 1) Lack of certainty and standardization; 2) Irregularity in monitoring; 3) Risk of Unaddressed Deviations; 4) Difficulty in Measuring the Effectiveness of Follow-up; 5) Lack of Accountability and Transparency; 6) Poorly Distributed Workload; 7) Impact on Inspectorate Performance Evaluation; 8) Increased Risk of Lawsuits.

Overall, the absence of SOPs for monitoring audit follow-up can reduce the effectiveness of internal controls and oversight, and risks exacerbating problems that could have been prevented by a more structured system. Therefore, the development of clear SOPs and their implementation is essential to ensure timely and effective follow-up.

Follow-up on Audit Recommendations

The Inspectorate has an obligation to follow-up or monitor the follow-up of the inspection results to the object of supervision to ensure that the recommendations given in the

inspection results are actually implemented and effective in correcting existing findings (Dikpride & Septiana, 2022) [12]. This gives the impression that the Regional Inspectorate is serious in supervising and monitoring the follow-up of supervision results.

Table 2 below are the results of research findings that have been summarized by researchers after the interview and observation process in the field.

Table 2. Research Findings on Indicators of Follow-up on Audit Recommendations

Indicator	Findings
Follow-up on Audit Recommendations	In the implementation of follow-up audit or examination recommendations by the Inspectorate of East Bolaang Mongondow Regency. Where from the answers of the informants above, there are at least points that are emphasized, namely emphasis on urgency and significant impact as well as the effectiveness of resource allocation.
	Negative impacts that can occur if employees who are responsible for follow-up on the object of supervision are transferred to other OPDs such as confusion in responsibilities, potential loss of important information, difficulty for new employees to adapt and most importantly, the impact on the effectiveness of follow-up.
	Auditors at the Inspectorate should have a relevant educational background because the auditor's educational background affects the audit process and the provision of recommendations. auditors whose educational background is relevant will find it easier to carry out assignments related to supervision.

Source: data processed by researchers (2024)

In carrying out the examination, APIP prioritizes guidance so that if there is a lack of evidence or other completeness as a formal requirement for activity accountability, an opportunity is given to complete the deficiency. Before the Inspection/Audit Report (LHP) is issued, the auditee is given the opportunity to provide a rebuttal or response to the existing findings to immediately complete the requested deficiencies, so that before the LHP is issued, the findings have been followed up.

The results of the study state that Follow-up in the supervision and audit process is a crucial step to ensure that the recommendations that have been given to the auditi (object of supervision) are actually implemented properly. The main objective is to correct weaknesses, resolve discrepancies, and improve accountability and transparency in state financial management. The main steps in Follow-up include monitoring the implementation of recommendations where the Inspectorate actively monitors the progress of the implementation of recommendations by auditi. This is done by requesting progress reports, holding meetings, or conducting direct visits to ensure corrective measures have been implemented. Interviews with relevant parties in the object of supervision are conducted to obtain direct information regarding obstacles, progress, or constraints in the implementation of recommendations. These discussions also provide the opportunity to provide additional guidance if needed. The inspectorate then examines relevant documents to assess whether the corrective measures are in line with the recommendations. This includes financial reports, internal policy documents, and other supporting evidence.

In some cases, a re-evaluation is conducted to measure the effectiveness of the corrective actions taken. If additional weaknesses are found, further recommendations may be made for further improvement. Follow-up results are documented in detail, including new findings, steps taken, and the impact of improvements on state financial management. This report becomes an important reference for ongoing supervision. If the auditi does not implement the recommendations within the specified time limit, the inspectorate may recommend administrative sanctions or further action in accordance with applicable regulations. Furthermore, by ensuring that recommendations are implemented, the inspectorate helps to create more transparent and accountable management. By ensuring that recommendations are implemented, the inspectorate helps to create more transparent and accountable management. Follow-up ensures that mistakes or weaknesses do not occur again in the future. It is an integral part of the oversight cycle that gives the public confidence in the integrity of the country's financial system.

The Audit Report (LHP) is then submitted to the Regent as a report and consideration for further policy making. After submitting the LHP, the Regional Inspectorate of East Bolaang Mongondow Regency carries out regular monitoring and updating of data and conducts direct visits to auditi. Follow-up monitoring is carried out by visiting or inviting audits. Meanwhile, data updating is based on the results of the monitoring carried out. The status of follow-up on audit findings is grouped based on the progress of its completion, namely: 1) Completed, if the suggestions / recommendations have been implemented / followed up by the auditi with valid evidence and have been declared complete by APIP; 2) In process, if the suggestion / recommendation is in the process of being resolved; 3) Not yet followed up, if the suggestion/recommendation has not been fully followed up; 4) Cannot be followed up, if the suggestion/recommendation cannot be followed up.

Audit findings that cannot be followed up and have logical/rational reasons based on the situation, objective conditions can be removed from the audit findings, if they meet the criteria: 1) It has been tried hard but there is no progress / cannot be resolved; 2) According to the objective assessment of the Audit Team from rational considerations that the objective condition of the auditi is difficult to complete the follow-up; 3) Get the approval of the Regent; and 4) Has received input/direction from the Ministry of Home Affairs.

Regarding the emphasis on urgency and significant impact as well as the effectiveness of resource allocation in the process of following up on inspection recommendations by the Inspectorate, to understand the progress of the follow-up of the Inspectorate's recommendations, it is usually referred to official documents, such as annual reports or monitoring reports published by the Inspectorate. These reports serve to provide an overview of the status of findings, both those that have been followed up and those that are still in process. However, accessibility to this information is not always optimal, especially if the documents are not regularly updated or are difficult to access by those in need. Regarding the lack of response from auditors, in practice auditors often do not immediately follow up on recommendations or coordinate with the Inspectorate after the findings are submitted. This condition creates an impression of reluctance or neglect of findings that require immediate follow-up.

As a result, the follow-up process tends to be delayed, and recommendations are not implemented within the stipulated time or provisions. Lack of Coordination is one of the main obstacles to the lack of communication and coordination between the Inspectorate and auditors. This is because employees responsible for the follow-up process often do not hold sufficient discussions or consultations to ensure recommendations are properly implemented. This lack of coordination is also exacerbated when there is a change of personnel on both sides without a

proper handover of information. Some of the problems that occur in the coordination process are related to the slow response from the auditi, internal agency coordination is constrained by the busy daily operations of the agency which causes TLHP settlement responses to be slow to be fulfilled and there is even a tendency in the responsible entity that TLHP is additional work and not a priority. TLHP settlement should be the responsibility of the work that must be done immediately even though it is not the main task of the implementer. This relates to the discipline and priorities of the relevant individuals.

Based on the results of the interviews above about the negative impacts that can occur if employees involved in the inspection team are transferred to other positions such as confusion in responsibilities, potential loss of important information, difficulty for new employees to adapt and most importantly, the impact on the effectiveness of follow-up, it can be seen that the problem of employee rotation or mutation (transfer) is an obstacle to the completion of follow-up that occurs in the internal SKPD of East Bolaang Mongondow Regency. The problem that most often arises is the difficulty of handling follow-up for officials / civil servants related to findings that have been assigned to other SKPDs. However, employee rotation is inevitable in organizations because organizations generally carry out employee mutations based on considerations: refreshment which is intended to avoid saturation of work that has been carried out for years; competence which is intended so that employee placement is based on their knowledge and expertise; and reorganization because the organization is downsizing or expanding so that promotions and mutations are needed according to needs.

To overcome this, the Government of East Bolaang Mongondow Regency needs to form a follow-up Task Force in each OPD which aims to carry out follow-up activities starting from documentation so that the completion of follow-up on the results of the examination can be carried out in accordance with the recommendations given and at the specified time. Purba (2014) in his research states that the success of the task force handling the follow-up activities of the BPK examination is very important and is a measure of the success of the Regional Government [13], especially the East Bolaang Mongondow Regency related to responding well to BPK recommendations.

Reprimand to the work unit

Reprimands to work units or auditees that do not carry out follow-up aims to ensure audit recommendations are responded to in a timely and effective manner. this is part of the effort to improve financial management, better governance, and increase accountability and transparency in government. A clear and firm reprimand can encourage the necessary actions to correct the weaknesses found and strengthen the supervisory system. before APIP gives a reprimand to the auditi the APIP team will always hold a discussion meeting or meeting to discuss the recommendations to be given. this activity is very important because when the results of a recommendation cannot or are not completed, the inspection team will hold a meeting or meeting.

Table 3 below is the research findings that have been summarized by the researcher after the interview and observation process in the field.

Table 3. Research Findings on Indicators of Reprimand to work units

Indicator	Findings
Reprimand to work units	The Inspectorate sanctions the auditees if they do not carry out the follow-up in accordance with the time given. The sanctions we provide are in the form of Delays in Budget Disbursement

Source: data processed by researchers (2024)

Regarding the sanctions for not implementing the completion of the TLHP of the Regional Inspectorate of East Bolaang Mongondow Regency conveyed by the informant that the sanctions that can be given are in the form of personnel administrative sanctions which are usually in accordance with Government Regulation Number 94 of 2021 concerning Civil Servant Discipline and East Bolaang Mongondow Regent Regulation Number 17 of 2018 concerning Discipline of Government Apparatus. This is in line with what is explained in the Regulation of the Minister of State for Administrative Reform Number 9 of 2009 which states that the head of the work unit in government agencies who does not carry out the obligation to follow up on the suggestions/recommendations in the LHP is subject to sanctions in accordance with the provisions of the applicable laws and regulations, namely Law Number 15 of 2004 concerning State Treasury article 20 paragraph (5) which states that officials who are known not to carry out the obligations referred to in paragraph (1), namely officials are required to follow up on recommendations in the audit report, may be subject to administrative sanctions in accordance with the provisions of laws and regulations in the field of employment.

So far, there have been no formal written sanctions given by the Inspectorate and the Regent to officials or OPDs that do not implement the Inspectorate's follow-up. If there is an OPD that is not cooperative, the team that carries out the assignment will usually report it directly to the Regional Inspector to give a warning. As a sample case of inspection of project work where if there is a third party whose work still lacks volume, the PUPR Office will make a Compensation Claim (TGR) against the third party concerned. In this follow-up discussion, the demand for compensation is not a TLHP sanction. According to the rules, sanctions for this follow-up are in the form of administrative sanctions or criminal sanctions.

Monitoring and Evaluation of the follow-up of supervision results to SKPD/Unit

Monitoring the implementation of follow-up on supervision results is important to be carried out because it ensures that the recommendations or findings resulting from the supervision process are actually implemented and produce the desired improvements. Monitoring is carried out by the internal audit team or a specially appointed party. They will monitor the implementation of recommendations within a certain period of time and evaluate the results of their implementation (Risna & Yandari, 2022) [14].

Table 4 below is the research findings that have been summarized by researchers after the interview and observation process in the field.

Table 4. Research Findings on Monitoring and Evaluation Indicators on follow-up of supervision results to SKPD/Units

Indicator	Findings
Monitoring and Evaluation	<p>Despite efforts to comply with applicable regulations, monitoring can be further improved by improving reporting mechanisms, providing training for supervisory teams, and increasing the use of technology to support the monitoring process more efficiently. Weak coordination causes monitoring results to be hampered and not maximized, and budget availability affects the follow-up of inspection results on the object of supervision.</p> <hr/> <p>Monitoring is often hampered by limited human resources and busy schedules, so follow-ups that should be monitored regularly do not always go as planned. Compliance with standards also requires good</p>

coordination between local government organizations (OPD). When coordination is weak, monitoring results can be hampered or not maximized.

Source: data processed by researchers (2024)

Based on the research results, monitoring the implementation of follow-up on audit results in East Bolaang Mongondow Regency shows several main characteristics such as compliance with standards and rules, which includes monitoring carried out with reference to regulations such as Government Regulation No. 12 of 2017 concerning Development and Supervision of Local Government Implementation, as well as guidelines issued by the Supreme Audit Agency (BPK) and the Regional Inspectorate. In general, the monitoring process tries to comply with standards, but there are several obstacles, such as limited human resources, incomplete documentation, and suboptimal inter-OPD coordination.

Monitoring is carried out through steps such as collecting reports from OPD related to follow-up on audit results, verifying documents as evidence of follow-up implementation, reporting monitoring results to authorities such as regional leaders and BPK. In the process of implementing monitoring, there are often obstacles such as incomplete documentation of follow-up results, making it difficult to ensure that implementation is fully in accordance with standards, lack of training or socialization of monitoring standards for the team involved, the use of technology to support monitoring is still limited, so the monitoring process takes longer.

Based on the theory of Stoner, Freeman, and Gilbert (1995) in Wahab (2022) which states that "Supervision (including monitoring) includes three main steps: (1) setting standards, setting these standards refers to regulations and guidelines as a benchmark for success. (2) Performance measurement, where performance measurement here means collecting data and evidence to compare actual results with standards. (3) Corrective action to address deviations based on measurement results" [15]. Meanwhile, when compared with the research findings related to the monitoring process in East Bolaang Mongondow district, most of them follow this step, but are still less than optimal in the measurement step, especially regarding data completeness. This can weaken the accuracy of evaluation and the effectiveness of corrective action.

Inhibiting Factors in Monitoring Follow-Up of Supervision Results of the Regional Inspectorate of East Bolaang Mongondow Regency

The inhibiting factors related to monitoring the follow-up of the results of the supervision of the Regional Inspectorate of East Bolaang Mongondow Regency can be seen from several aspects. The following are some of the factors that may hinder the process:

1) Limited Human Resources (HR)

Local Inspectorates may face limitations in the number and quality of human resources skilled in conducting follow-up monitoring. This can hamper the effectiveness of supervision, as the limited number of officers will find it difficult to monitor the various follow-ups that need to be checked.

2) Limited Budget

Supervision and follow-up monitoring require sufficient funds, both for operations, official travel, and supporting technology. If the budget provided is limited, effective monitoring can be disrupted, given the number of activities that must be monitored.

3) Limited Technology Infrastructure

Monitoring follow-up on supervision results often requires an adequate information system. If the existing information system at the Regional Inspectorate of East Bolaang Mongondow Regency is inadequate or outdated, then real-time and effective monitoring becomes difficult.

4) Lack of Inter-Agency Coordination

Poor coordination between the Regional Inspectorate and related agencies can hinder follow-up of supervision results. Without effective communication, the necessary follow-up cannot be implemented properly or does not receive sufficient support.

5) Complex Bureaucracy

Bureaucratic processes that are convoluted and slow in making decisions can hamper the implementation of follow-up on the results of supervision. This often leads to delays in handling supervisory findings.

6) Resistance to Change

Some people in local government may feel threatened or unwilling to implement changes suggested by the results of oversight. This resistance can occur for a variety of reasons, including political interests or concerns about the impact of changes on their status or power.

7) Lack of Leadership and Support

If local leaders, such as district heads or heads of relevant agencies, lack support for supervision activities and follow-up, the implementation of supervision recommendations may be hampered. Leadership support is critical in ensuring that follow-up is done in a timely manner and in accordance with recommendations.

8) Low Compliance Level

Lack of compliance from the supervised party to the recommendations of the supervision results is also an inhibiting factor. Parties who do not want to implement recommendations can slow down the expected improvement process.

9) High Workload on Supervisory Apparatus

Local inspectorates may have many tasks in addition to follow-up monitoring, leading to limited time and attention. A high workload can lead to a lack of attention to monitoring of supervisory results, due to other priorities that must be addressed.

To overcome these obstacles, efforts are needed to improve the quality of human resources, support from regional leaders, adequate use of information technology, and a better coordination and communication system between the Regional Inspectorate and related agencies.

D. Conclusion

Based on the results of the research and discussion described in the previous section, the following conclusions can be drawn as follows:

1) Inventory of inspected findings

Inspection findings have been systematically inventoried by the Inspectorate. Each finding, whether administrative, technical or financial, has been recorded and categorized to facilitate follow-up. This inventory process ensures that all findings are considered and used as the basis for the recommendations given. In the follow-up monitoring process, there is no standardized SOP, which can reduce the quality, transparency and effectiveness in the completion of recommendations.

2) Follow-up of audit recommendations

Recommendations from the follow-up of the Inspectorate's examination results have mostly been implemented properly but are often still constrained by factors such as the lack of

competent human resources, weak commitment of related parties, and administrative obstacles that hinder the effectiveness of the implementation of recommendations. In addition, communication and coordination between the Inspectorate and the inspected entities also play an important role in determining the success of the follow-up. As well as high workloads on supervisory apparatus, this can lead to a lack of attention to monitoring the follow-up of recommendations due to other priorities that must be addressed.

3) Reprimand to SKPD/Work Units

The Inspectorate applies a policy of delaying budget disbursements as a form of sanction against auditi who do not carry out follow-up recommendations according to the predetermined time limit.

4) Monitoring and Evaluation of follow-up on supervision results

Efforts to comply with applicable regulations can be improved through improving reporting mechanisms, providing training for supervisory teams, and optimizing the use of technology to support a more efficient monitoring process. However, weak coordination and limited budget are still obstacles that hamper the effectiveness of monitoring and follow-up of inspection results on the object of supervision.

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