

## EVALUATION OF THE FOLLOW-UP RESOLUTION OF AUDIT FINDINGS AT THE BONTANG CITY INSPECTORATE



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### Abstract

Based on qualitative research on the follow-up of audit findings in Bontang City, the effectiveness of the current system is evaluated through four key components. From the input perspective, the mechanism is supported by audit recommendations, the Mayor Regulation of Bontang (Perwali) No. 10/2021, and the implementation of the SIENDUT application. In terms of process, monitoring is conducted periodically through the Annual Supervision Work Plan (PKPT) and regular coordination between the Inspectorate and Regional Government Agencies (OPD). Although the quantitative output indicates a positive achievement rate of 91% as of December 2025, challenges remain, particularly in financial administration, which requires a longer completion period due to procedural and verification requirements. As feedback for future system improvement, the study reveals that follow-up completion is often limited to fulfilling administrative compliance rather than becoming an embedded organizational work culture. Technical constraints, such as differing interpretations of audit findings and suboptimal data synchronization within the SIENDUT application, are notable concerns. Strengthened leadership commitment and early involvement of OPDs in the formulation of corrective action plans are essential to ensure that the system not only achieves numerical targets but also sustainably improves the quality of organizational governance.

**Keywords:** Follow-up of Audit Results, Regional Inspectorate, Systems Theory, Governance, SIENDUT Application

## INTRODUCTION

Local governments have their respective work programs as outlined in the Regional Government Work Plan (RKPD). To maintain the quality of local government performance, the Regional Inspectorate plays a role as both a consultant and an assurance provider. Assurance activities include monitoring, review, evaluation, and audit. Meanwhile, the consulting function generally involves providing input or recommendations. Consulting services are further categorized into assistance, socialization, and consultancy. The Regional Inspectorate formulates an Annual Supervision Work Program (PKPT) each year as a guideline for conducting oversight during the current fiscal year. The Inspectorate conducts examinations of regional government agencies. After completing an examination, the auditor issues an Audit Report (LHP). If the findings in the LHP require corrective measures, recommendations are provided for follow up actions. Follow-up of audit findings constitutes a crucial pillar of accountability in public administration. Findings and recommendations resulting from audits conducted by the Audit Board of the Republic of Indonesia (BPK) and the Government Internal Supervisory Apparatus (APIP) must be promptly followed up to improve governance practices. A member of BPK, Isma Yatun (2018), emphasized that “follow-up on recommendations is necessary to improve the Internal Control System (SPI) and ensure compliance with laws and regulations.” Thus, follow-up is defined as corrective actions undertaken to restore activities to their proper course. According to Citra Nasir (2021:23), follow-up refers to the implementation of audit recommendations by APIP or external auditors in order to resolve identified irregularities.

In other words, the completion of Follow-Up of Audit Findings (TLHP) is a crucial action to achieve objectives and enhance the performance of government organizations. Regulation of the Minister for Administrative Reform and Bureaucratic Reform (Menpan RB) No. 9 of 2009 concerning General Guidelines for the Implementation, Monitoring, Evaluation, and Reporting of Follow-Up to Functional Supervisory Findings mandates that every audit finding by internal or external supervisory bodies must be consistently followed up by the heads of government institutions. Chapter II of the regulation also stipulates that the deadline for implementing functional TLHP by the head of the audited work unit is no later than 60 (sixty) calendar days after receipt of the Audit Report (LHP). Therefore, normatively, TLHP is not only a legal obligation but also a managerial instrument to ensure transparency and accountability in regional financial management.

Each year, the Inspectorate conducts audits based on assigned letters of duty. In 2022, audit results produced 240 corrective recommendations, all of which were appropriately followed up. In 2023, there were 371 corrective recommendations, of which 238 were appropriately followed up, 43 were deemed inappropriate, and 90 had not yet been followed up. These data were obtained from the Inspectorate’s follow-up records for Semester I of 2024. Based on preliminary interview results with the Assistant Inspector for Region I, the follow-up of internal audits (Inspectorate) has been implemented but has not yet reached optimal performance. The primary cause is the absence of periodic monitoring and evaluation of follow-up actions.

Ideally, the follow up of audit findings at the Regional Inspectorate of Bontang City should be monitored regularly to ensure that identified findings are properly addressed. Based on the explanation above, the researcher is interested in conducting a study entitled:

“Evaluation of the Completion of Follow-Up to Audit Findings at the Bontang City Inspectorate.”

## REVIEW OF LITERATURE

### Systems Theory

Systems Theory is selected as the grand theory for the study entitled “*Evaluation of the Completion of Follow-Up to Audit Findings at the Inspectorate*” because it provides a comprehensive framework for understanding the Inspectorate as part of a public organizational system consisting of various interrelated components, such as auditors, auditees, follow-up procedures, and stakeholders. According to von Bertalanffy (1968), “systems theory views organizations as open systems interacting with their environment, with subsystems working together to achieve overall objectives.” In the context of this study, follow-up to audit findings is a systemic process linking the Inspectorate (as the supervisory subsystem) with the auditee (as the operational subsystem) to achieve organizational goals, namely accountability, efficiency, and governance improvement.

Systems Theory, developed by Ludwig von Bertalanffy, conceptualizes organizations as open systems composed of interrelated subsystems interacting with the external environment. Katz and Kahn (1978) explain that “organizations are systems of interdependent activities linking shifting coalitions of participants; the systems are embedded in and dependent on the wider environment.”

Within the Inspectorate context, the main system elements include:

- **Input:** resources within the Inspectorate (auditors, technology, budget) and audit findings.
- **Process:** follow-up procedures such as monitoring, coordination, and reporting.
- **Output:** completion of audit recommendations and follow-up reports.
- **Feedback:** information from auditees used to improve the follow-up process.

Systems theory emphasizes that system success (in this case, follow-up effectiveness) depends on coordination among subsystems and adaptation to the external environment. If one subsystem (e.g., follow-up procedures or auditee commitment) does not function properly, overall system effectiveness will be disrupted.

Systems theory serves as a grand theory integrating several middle-range theories discussed in the theoretical framework:

- **Audit Theory:** explaining follow-up procedures as a systemic process within the audit cycle.
- **Organizational Change Theory:** analyzing resistance as disruption within the auditee subsystem.
- **Good Governance Theory:** emphasizing transparency and accountability as principles supporting the balance of the public governance system.

### Audit Theory

In general, audit is understood as a systematic, objective, and independent examination of financial statements or organizational activities. According to Segah (2019): “Audit is an examination conducted critically and systematically by an independent party of financial statements prepared by management along with accounting records and supporting evidence.”

Arens et al. (2018) define audit as follows:

“An audit is a systematic process of objectively obtaining and evaluating evidence regarding assertions about economic actions and events to ascertain the degree of correspondence between those assertions and established criteria and communicating the results to interested users.”

In the governmental environment, audits aim to assess the accuracy, credibility, effectiveness, efficiency, and reliability of information related to the implementation of governmental duties and functions. International audit standards provide a professional framework and principles that auditors must follow. The International Standards on Auditing (ISA), issued by the IAASB/IFAC, have been adopted in Indonesia since 2013 through revisions to the Public Accountant Professional Standards (SPAP). Meanwhile, ISSAI (International Standards of Supreme Audit Institutions), issued by INTOSAI, provides standards for public sector audits. According to ISSAI, professional standards and proper audit guidelines are essential for the credibility and professionalism of public sector audits. The application of audit standards (ISA/ISSAI/SPKN/SAIPI) ensures that audits are conducted consistently and reliably, making audit results dependable instruments for improving financial management and institutional performance.

Audit theory also emphasizes the importance of follow up as an integral part of the audit cycle to ensure that audit recommendations result in improvement. According to ISSAI 3000:

“Follow-up procedures are necessary to determine whether the audited entity has taken appropriate action on audit findings and recommendations.” (INTOSAI, 2019)

Thus, follow-up is not merely a formality but an essential element in closing the audit cycle and ensuring accountability.

Audits can be classified into:

- **Financial Audit:** providing an opinion on the fairness of financial statements.
- **Compliance Audit:** assessing adherence to laws, regulations, or policies.
- **Operational (Performance) Audit:** evaluating efficiency and effectiveness of operations or programs (Sawyer et al., 2015).

### **Principal-Agent Theory**

Principal-Agent Theory is relevant in understanding the relationship between the Inspectorate (agent) and stakeholders, such as the local government (principal). Eisenhardt (1989) states that:

“Agency theory is concerned with resolving problems that can occur in agency relationships due to unaligned goals or differences in risk aversion.”

### **Accountability Theory in the Inspectorate Context**

Inspectorate accountability encompasses three dimensions: financial, operational, and strategic accountability. Bovens (2010) explains:

“Accountability involves an obligation to explain and justify conduct, requiring transparent processes and accessible reporting.”

In this regard, the Inspectorate must maintain a clear reporting system documenting follow-up status, obstacles encountered, and proposed solutions.

### **Organizational Change Theory**

Implementation of audit recommendations often requires organizational change. Lewin’s Change Model (1947) provides a framework consisting of three stages:

- **Unfreezing:** Auditees become aware of the need for change based on audit findings. The Inspectorate communicates findings clearly to encourage change.
- **Changing:** Implementation of recommendations, such as improving internal control systems or operational procedures. Challenges include resistance or limited resources.
- **Refreezing:** Ensuring changes become permanent organizational practices. The Inspectorate may conduct re-audits to verify sustainability.

Lewin (1947) emphasized that:

“Change is a process that requires overcoming resistance and stabilizing new behavior.”

Kotter (1996) further states:

“Successful change requires a clear vision, effective communication, and strong leadership.”

The Inspectorate must ensure that auditees understand the benefits of audit recommendations.

### **Previous Studies**

Previous studies related to the evaluation of follow-up completion in Inspectorates demonstrate consistent findings across various regions. Research generally highlights the importance of:

- Strengthening leadership commitment
- Enhancing coordination among agencies
- Improving human resource competence
- Establishing clear Standard Operating Procedures (SOP)
- Conducting periodic monitoring and evaluation
- Strengthening internal control systems
- Providing sanctions for non-compliance
- Increasing budget and personnel capacity
- Transforming the Inspectorate’s role into a catalyst and consultant for good governance

Several studies also indicate that follow-up completion often remains administrative rather than strategic, with obstacles such as limited human resources, weak internal control systems, low leadership commitment, inter-agency coordination issues, and insufficient monitoring mechanisms. Overall, prior research confirms that effective TLHP completion requires structured teams, measurable action plans, systematic procedures, strong leadership, improved competence, and sustainable monitoring mechanisms to enhance accountability and good governance in local government institutions.

## **RESEARCH METHOD**

The research method employed by the author is a qualitative approach, utilizing data expressed in descriptive narratives and interpretations of meaning rather than statistical measurement or generalization. A qualitative method was chosen due to the evaluative nature of the study, which requires an in depth understanding of the follow up process, organizational constraints, and differing perceptions between the Inspectorate and the entities under supervision and guidance. The entities referred to as objects of supervision and guidance are regional government agencies. The data examined in this study consist of secondary data. Secondary data refer to information that has already been processed and presented in finalized form, such as the results of observations and interviews, as well as findings from previously published research. In this study, the author formulates the research problem as a specific statement regarding the issue or phenomenon to be examined, structured in the form of clear and focused research questions. The data required to formulate these research problems were obtained through interviews and observations of the research objects.

## **RESULTS AND DISCUSSION**

The author conducted interviews with several informants: one (1) individual from the Inspectorate as the supervisory and guidance authority, and three (3) individuals from the entities under supervision and guidance (regional government agencies/OPD). First, the author interviewed an informant from the Inspectorate, namely a Junior Expert Functional Planner. Based on the interview results, supported by document review of regulations related to follow-up procedures, workplace observation, and examination of the SIENDUT application (Follow-Up Inspection Information System), the Regional Inspectorate of Bontang City has incorporated Follow Up Monitoring through official Assignment Letters derived from the Annual Supervision Work Plan (PKPT). Each month, the Inspectorate conducts follow-up monitoring, both for internal Inspectorate findings and those issued by the Supreme Audit Board (BPK). Inspectorate follow-ups are carried out once the audit report has been finalized.

In addition, the Inspectorate has developed an application to facilitate follow up completion, namely SIENDUT, which functions as a platform for accommodating follow up actions on recommendations issued by the Inspectorate to regional government agencies. The application facilitates two-way interaction between the OPD (as the supervised entity) and the Inspectorate as the Government Internal Supervisory Apparatus (APIP). According to the informant, the implementation of follow-up actions is considered effective, as the completion rate of Inspectorate follow-ups reached approximately 91% as of December 2025.

However, the informant identified constraints in completing audit recommendations, particularly the lack of synchronization between SIENDUT data and follow up monitoring reports. The Inspectorate team operates under formal Assignment Letters to monitor OPD follow-ups. Upon completion of monitoring, the team leader prepares a follow-up monitoring report. If the follow up aligns with the recommendation, the completion percentage increases; if not, the OPD must revise the follow-up until it complies. Although reports may indicate a 100% completion rate, some OPDs occasionally fail to update their progress in the SIENDUT application, resulting in suboptimal utilization. Furthermore, financial findings require longer resolution time, as reimbursement is often conducted in installments.

The informant emphasized the expectation that OPDs remain consistent in completing follow-ups through SIENDUT. The Inspectorate has established a monthly monitoring plan through PKPT and prepared a matrix of OPD findings to guide recommendation completion. Second, the author interviewed the Head of the Department of Cooperatives, Micro Enterprises, Industry, and Trade (DKUMPP). At DKUMPP, all administrative follow-ups have been completed, while financial follow ups are being resolved gradually. The informant understood the 60-day deadline for follow-up completion after receiving the audit report. Parties involved include the Head of Department, Commitment-Making Officials (PPTK), providers, functional planners, asset managers, and expenditure treasurers.

According to the informant, the Inspectorate's follow up implementation has not been fully effective because the supervised entity is rarely involved in drafting the action plan for follow-up completion, unlike BPK practices. Obstacles include delayed financial reimbursements, differing interpretations of required supporting documents, and recommendations that are not fully SMART (Specific, Measurable, Achievable, Realistic, Time-bound). Moreover, follow-up completion tends to fulfill administrative obligations without significantly improving governance or organizational culture. The informant suggested that follow-up should begin during the preparation of the audit report, through a jointly signed Official Minutes of Action Plan for Follow Up Completion, detailing required supporting evidence, deadlines, and corrective action plans.

Third, the author interviewed a staff member from the General Affairs and Personnel Division at the Public Works and Spatial Planning Office. The informant, involved in SAKIP and Risk Management, stated that follow-ups are generally implemented according to recommendations. While administrative improvements occur, overall work culture has not significantly changed due to the need for stronger collective commitment. Fourth, the author interviewed the Head of the Communication and Informatics Office (Kominfo). In this office, both administrative and financial follow ups have been fully completed. The informant considered the Inspectorate's follow-up process effective. However, challenges include limited employee understanding of audit findings and a lingering perception of the Inspectorate as a "watchdog" rather than a guidance body. Leadership commitment and compliance culture were emphasized as critical determinants of recommendation outcomes. The informant suggested improvements such as socialization sessions to standardize follow-up formats and synchronizing follow-up teams with audit teams to enhance effectiveness.

### **Systems Theory Analysis**

Based on Systems Theory, the findings are analyzed through four cycles:

### **Input**

Inputs for the Inspectorate include follow-up recommendations, human resources, and Bontang Mayor Regulation No. 10/2021. For OPDs, input consists of designated internal teams responsible for follow-up completion. Interviews indicate that recommendations are not fully SMART; therefore, standardization and HR capacity enhancement are necessary.

### **Process**

The Inspectorate conducts monthly monitoring through PKPT, Assignment Letters, SIENDUT utilization, and coordination with OPDs. Obstacles include differing perceptions due to limited OPD involvement in drafting action plans. A jointly prepared Official Minutes of Action Plan is recommended.

### **Output**

Outputs include a 91% completion rate as of December 2025 and follow-up monitoring reports. Financial findings require longer resolution due to installment based reimbursements. More intensive assistance for material findings is recommended.

### **Feedback**

Although compliance culture has improved, follow ups often remain administrative rather than transformative. Fear based perceptions of the Inspectorate persist. Synchronization between SIENDUT data and monitoring reports needs improvement. Strengthened leadership commitment is essential to foster a culture of compliance. The Inspectorate should enhance communication skills to reduce fear perceptions, and OPDs must consistently update follow-up data in SIENDUT to optimize system effectiveness.

## **CONCLUSION**

Based on the results of qualitative research on the follow up of audit findings in Bontang City, the effectiveness of the current system can be evaluated through four main elements. From the input perspective, the mechanism is based on audit report (LHP) recommendations, Mayor Regulation No. 10/2021, and the support of the SIENDUT application. In terms of process, monitoring is conducted periodically through the Annual Supervision Work Plan (PKPT) and routine coordination between the Inspectorate and regional government agencies (OPD). Although the quantitative output shows a positive achievement of 91% as of December 2025, there are still obstacles in the area of financial administration, which requires a longer completion period. As feedback for future system improvement, the study finds that follow-up completion often remains limited to fulfilling administrative obligations and has not yet fully developed into a substantive work culture. Technical constraints, such as differing perceptions of audit findings and suboptimal data synchronization within the SIENDUT application, are important concerns. Stronger leadership commitment and greater involvement of OPD in drafting action plans from the outset are necessary to ensure that the system does not merely pursue numerical targets but also sustainably enhances the quality of organizational governance.

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