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## **ANALYSIS OF MONITORING PRACTICES OF FOLLOW-UP ON SUPERVISION RESULTS (TLHP)**

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### **Abstract**

This research analyzes the flow of TLHP monitoring implementation by APIP based on existing regulations. Then identify the obstacles faced and what policies APIP has implemented in the process of accelerating the completion of audit findings using Edward's Theory of Policy Implementation III. Data and information were obtained by conducting observations, interviews and documentation with two heads of division and two implementing employees at APIP "X" in Province "X" which was determined using purposive judgment. This research found that the main obstacles in completing TLHP were policy weaknesses, limited resources, and weak bureaucratic structures so that coordination between auditors and auditees was not yet effective. The results of this research also show that there are still obstacles for which there is no policy to improve, namely a lack of resources and a weak bureaucratic structure. Apart from that, it is important to add basic regulatory elements to Edward III's Implementation Theory so that policy implementation is more focused. This research has implications for the development of Edward's Theory of Policy Implementation III and provides necessary recommendations for APIP in the process of accelerating the completion of audit findings.

**Keywords:** Internal Supervision; TLHP Monitoring; Edward's Theory of Policy Implementation III.

### **Abstrak**

*Penelitian ini menganalisis alur pelaksanaan monitoring TLHP oleh APIP berdasarkan peraturan yang ada. Kemudian mengidentifikasi kendala yang dihadapi dan kebijakan apa saja yang telah dilakukan APIP dalam proses percepatan penyelesaian temuan audit menggunakan Teori Implementasi Edward III. Data dan informasi diperoleh dengan melakukan observasi, wawancara, dan dokumentasi kepada dua kepala bidang dan dua pegawai pelaksana pada APIP "X" di Provinsi "X" yang ditentukan secara purposive judgment. Penelitian ini menemukan bahwa kendala utama dalam penyelesaian TLHP adalah kelemahan kebijakan, keterbatasan sumber daya, dan lemahnya struktur birokrasi sehingga koordinasi antara auditor dan auditi belum efektif. Hasil penelitian ini juga menunjukkan bahwa masih terdapat kendala yang belum ada kebijakan perbaikannya, yaitu kurangnya sumber daya dan lemahnya struktur birokrasi. Selain itu, penting untuk menambahkan unsur dasar peraturan pada Teori Implementasi Edward III agar pelaksanaan kebijakan lebih terarah. Penelitian ini berimplikasi terhadap pengembangan Teori Implementasi Edward III dan memberikan rekomendasi yang diperlukan bagi APIP dalam proses percepatan penyelesaian temuan audit.*

**Kata Kunci:** Pengawasan Internal; Monitoring TLHP; Teori Implementasi Kebijakan Edward III.



## INTRODUCTION

Internal supervision in the public sector or government has been mandated in Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP) (Indonesia, 2008). This regulation is an implementation of the 1945 Constitution of the Republic of Indonesia Article 5 paragraph (2) and Law Number 1 of 2004 concerning State Treasury (Indonesia, 2004). Based on these regulations, internal supervision is carried out as a form of accountability for the management of state finances. Internal supervision is carried out by the Government Internal Supervisory Apparatus (APIP) which includes the Inspectorate General, Provincial Inspectorate, Regency Inspectorate, and the Financial and Development Supervisory Agency (BPKP).

APIP must ensure that management has implemented recommendations on the findings provided (Bendermacher, 2017). TLHP monitoring is carried out after APIP completes the internal supervision procedure and issues the Supervision Results Report (LHP) which contains recommendations on the findings to be improved by the auditee (Indonesia, 2008). Based on the LHP, continuous supervision is carried out by APIP regarding the progress of completing recommendations to the auditee. If the recommendations based on the findings of internal supervision have not been fully completed, it will result in greater state losses due to repeated errors that have not been immediately corrected (Budaya, 2020). Internal supervision should be able to provide added value to the organization through evaluation and increasing the effectiveness of risk management, control, and governance processes (Bendermacher, 2017). Effective internal supervision is supervision that can minimize the risk of fraud, waste, and abuse of authority (Wati et al., 2024). However, the implementation of TLHP monitoring has not been effective because the recommendations from the supervision results have not been fully followed up. (Imtinan & Hasibuan, 2021) explained that the average follow-up carried out by 13 ministries was 48.9% in 2016-2018 so that there were still 51.1% of BPK findings that had not been followed up. In 2007-2017, there were 113 out of 438 or 25.79% of Sanggau Regency Inspectorate recommendations that had not been completed with a financial value of Rp5,359,534,578.00 (Lusiana et al., 2017). Meanwhile, based on data from APIP "X" in Province "X" which was the subject of this study, it was recorded that from 1998 to October 2024 there were financial findings of Rp50,941,046,804.55 that had not been followed up from a total of Rp85,502,627,280.03 or 59.57%.

Research conducted by Lusiana et al. (2017), Putra & Sentosa (2021), (Imtinan & Hasibuan, 2021), Nurhayati & Ishak (2022), and Sinasiga & Silaban (2024) explain the mechanism for resolving audit findings by the auditee. Meanwhile, this study focuses more on the TLHP monitoring practices carried out by APIP. Therefore, it is necessary to further study the effectiveness of the TLHP monitoring practices carried out by APIP in supporting the acceleration of resolving audit findings. APIP "X" is the subject of this study because it is an APIP that carries out supervision on the orders of the central government and reports the results of its supervision directly to the president, thus providing a different perspective from previous studies that have discussed a lot about regional inspectorates and the government. Meanwhile, Province "X" was chosen as the subject of this study because its revenue

absorption rate was 113.13% in 2023 so that the programs or activities being supervised have high financial value so that effective internal supervision needs to be continuously improved (BPS, 2024). Seeing the existing phenomenon, the researcher wants to know 1) how is the flow of TLHP monitoring implementation of APIP "X" in Province "X", 2) what obstacles are faced, and 3) what policies have been implemented by APIP "X" in Province "X" in an effort to accelerate the resolution of audit findings through TLHP monitoring activities. To make it easier for researchers to map the obstacles and policies in this TLHP monitoring activity, the researcher uses Edward's Theory of Policy Implementation III. According to Edward III, there are four elements that influence the success of implementation, namely communication, resources, disposition, and bureaucratic structure (Kasmad, 2013). This theory has never been used to analyze TLHP monitoring practices from the APIP side. In addition, this theory was chosen because the existing sub-elements are categorized simply and provide a basis for assessment in determining what elements must be present in the implementation of a program or policy. By mapping the existing obstacles based on the four assessment elements in this theory, policy makers can easily identify which points need improvement so that the policies made are more targeted.

Obstacles encountered in completing TLHP at regional inspectorates when categorized into four elements of Edward's Theory of Policy Implementation III. According to Rikarna & Ali (2023), in their research at the Agam Regency Inspectorate, obstacles were found that caused TLHP to not be completed, namely 1) the lack of maximum support in terms of commitment, leadership, motivation and communication of Regional Apparatus Organizations (OPD) (communication and disposition elements); 2) difficulty in coordinating with third parties (communication elements) and 3) utilization of audit results by OPDs has not been utilized to improve OPD performance (disposition elements). Meanwhile, from the APIP side, the obstacles faced are 1) lack of personnel (resource elements) and 2) the absence of SOPs regarding follow-up to audit results (bureaucratic structure elements). According to Harinurhady et al. (2017), Rondonuwu et al. (2022) and Zakirin et al. (2022) obstacles or constraints experienced by the auditee include 1) lack of commitment from the auditee's leadership (disposition element), 2) the absence of a policy related to the resolution of TLHP (cannot be identified), 3) inconsistent auditor evaluation process (disposition element) and 4) the implementation of the Internal Control System (SPI) of the auditee which is still inadequate (cannot be identified). The results of these studies indicate that there are obstacles that have not been identified into the four elements of Edward's Theory of Policy Implementation III, namely regarding the regulations and policies that underlie the implementation of the policy. Through this study, it can be seen that in implementing a policy, parent regulations or regulations that are higher than SOPs are needed. SOPs only cover the policy implementation mechanism at the technical level while parent regulations are needed as a basis for implementing the policy so that the SOP can be made. Edward's Theory of Policy Implementation III has not included this regulatory element in its assessment criteria. In addition, the study is based on data from the regional inspectorate and discusses the obstacles experienced by the auditee in completing TLHP. Meanwhile, this study focuses on TLHP monitoring activities carried out by APIP in the TLHP resolution process.

Internal supervision is the responsibility of APIP so that APIP also has a major role in the TLHP resolution process. To realize an effective audit process, good coordination is needed between APIP and auditees so that it can minimize the potential for miscommunication in resolving TLHP (Widyaningsih & Mulyaningsih, 2021). Therefore, by analyzing the implementation of TLHP monitoring, APIP as a policy maker can improve its performance so that the process of accelerating the resolution of audit findings can be implemented effectively.

The contribution of this study is to map the problems and provide assistance to policy makers to formulate policies in an effort to accelerate the resolution of audit findings at APIP "X" in Province "X". In addition, this study can provide development on Edward's Theory of Policy Implementation III in the implementation of TLHP monitoring policies by identifying the basic elements of regulations that should be present in the implementation of existing policies in Indonesia.

## **LITERATURE REVIEW**

### **Edward's Policy Implementation Theory III**

According to James E. Anderson, policy is a series of actions that have a specific purpose and are followed and implemented by an individual or group of actors to solve a particular problem (Suwitri, 2008). Implementation in the public sector is broadly defined as the implementation of laws that are implemented through procedures and techniques by organizations and various related actors to achieve policy or program objectives. Edward III stated that policies cannot be implemented properly if the implementation that is carried out does not succeed in achieving the stated objectives. In Edward's Theory of Policy Implementation III, there are four important elements that influence the success of policy implementation, namely communication, resources, disposition, and organizational structure (Kasmad, 2013). This study uses Edward's Theory of Policy Implementation III to assess what elements must be present in effective policy implementation. By knowing these elements, it can be analyzed what obstacles are faced and what policies have been implemented. Thus, it will be identified what obstacles have not yet been improved. Therefore, this study can provide direction to policy makers regarding areas that need improvement and provide suggestions that can play a role in accelerating the completion of findings so as to reduce state losses.

Communication is one of the important requirements for the successful achievement of goals in policy implementation. Communication plays a role in transferring knowledge between decision makers, from the top to the bottom. With proper, accurate and consistent communication, implementers can know the goals to be achieved so that they can increase the effectiveness of implementation. In assessing the success of communication, there are three measurement indicators, namely distribution, clarity, and consistency (Rahmatillah et al., 2023). Distribution assesses the process of exchanging information between implementers regarding the policies being implemented. Clarity assesses the implementer's understanding in receiving and distributing information regarding the policies being implemented. While consistency assesses the communication process that is consistent or continuous by implementers in implementing policies.

Resources play a role as implementers of the knowledge that has been communicated. Without sufficient resources, policies cannot be implemented effectively. There are three measurement indicators in assessing the availability of resources, namely human resources, budget resources, and facilities and infrastructure resources (Rahmatillah et al., 2023). Human resources assess the adequacy in terms of quantity and the ability of the implementer to implement the policy. Budget resources assess the financial support provided to implement the policy. Facilities and infrastructure resources assess the adequacy and effectiveness of the facilities and infrastructure owned to implement the policy. According to Edward III, the third important element is disposition (Pramono, 2020). The disposition element assesses the honesty, commitment, and democratic nature of the implementer. If the implementor has the same view or perspective or is in line with the policy maker, the implementation will be carried out properly. Likewise, if the implementor disagrees or has a different perspective on the policy, it will hinder the implementation of the policy. There are two measurement indicators in the disposition element, namely the appointment of bureaucrats and incentives (Laary et al., 2022). The appointment of bureaucrats assesses the determination of duties or positions that are appropriate and adequate in implementing the policy. Incentives assess whether or not there are incentives given to implementers in implementing policies.

According to Edward, organizational structure has an important role in policy implementation in terms of organizational flexibility (Pramono, 2020). Organizations that have complicated and complex structures weaken the supervisory function. In addition, long and complicated bureaucratic procedures will make organizational activities inflexible so that policy implementation will be difficult or hampered. There are two measurement indicators in the elements of organizational structure, namely Standard Operational Procedure (SOP) and fragmentation. SOP assesses the presence or absence of rules or guidelines in implementing policies and assesses compliance with the SOP. Fragmentation assesses the division of tasks between positions or authorities in implementing policies.

Researchers use Edward's Theory of Policy Implementation III because it provides important elements needed in implementing public policy. By identifying each element and deepening it in each sub-element, the weaknesses and strengths in implementing a policy are known. In general, according to Edward's Theory of Policy Implementation III, in implementing a policy there needs to be good communication between implementors, implementors must have adequate resources, a clear division of tasks and positions and a bureaucratic structure that is not complicated.

#### **Government Regulation Number 60 of 2008 concerning the Government Internal Control System**

Government Regulation Number 60 tahun 2008 is a regulation governing the Government Internal Control System (SPIP) (Indonesia, 2008). The Internal Control System is implemented to provide adequate assurance of achieving organizational goals. In the context of implementing SPIP, internal supervision is carried out to realize efficient, effective, transparent, and accountable government activities in achieving goals, managing assets, and conducting financial reporting as

well as in complying with existing regulations. Article 1 paragraph 1 stipulates that internal supervision is the entire process of audit activities, reviews, evaluations, monitoring, and other supervisory activities regarding the implementation of the organization. By implementing internal supervision, an organization can suppress things that happen outside the plan so as to prevent losses and increase the reliability of financial reports (Jatmiko, 2020). Control elements consist of the control environment, risk assessment, control activities, information and communication, and monitoring.

Based on Article 43 paragraph 2, in the monitoring element it is explained that one of the duties of APIP is to ensure that the results of supervision have been implemented properly by carrying out periodic monitoring or assessment of the progress of the completion of the Follow-up to Supervision Results (TLHP). Meanwhile, TLHP is an action taken by the auditee in order to implement suggestions or recommendations from internal and external supervision results that must be completed within 60 (sixty) calendar days since the LHP was issued (Kemenpan RB, 2009). Things that need to be considered in completing audits in internal supervision are by having a mechanism to ensure that findings can be followed up immediately, the leadership is responsive to findings and recommendations to strengthen internal supervision, and the agency follows up on recommendations and/or findings appropriately

## **RESEARCH METHODOLOGY**

This study uses a descriptive qualitative approach to understand the TLHP monitoring practices carried out by APIP "X" in Province "X". Qualitative research design facilitates researchers to explore the phenomena or context of the situation being studied. This is because qualitative research aims to understand certain conditions which then lead to a detailed and in-depth description of the phenomenon (Fadli, 2021). By photographing the phenomena in the field, researchers can examine the TLHP monitoring activity process in detail and in depth to find out the obstacles experienced by APIP. Researchers collect data from informants according to the subjects of this study, namely auditors at APIP "X" who have direct authority from the central government to carry out supervision in Province "X". The research subjects were chosen to provide a different reference from previous studies that discussed a lot about regional inspectorates. Province "X" was chosen because its revenue absorption rate was 113.13% in 2023. This indicates that the government has succeeded in realizing the revenue budget of more than 100% (BPS, 2024). With the large realization of revenue absorption, the supervised programs or activities will have higher financial value so that good governance supervision is needed. Data were obtained from informants through observation, interviews, and documentation conducted at the APIP "X" office in Province "X" and also through zoom meetings. Data acquisition was carried out for seven working days from November 5 to November 13, 2024. Data collection was carried out in two supervisory fields that monitored TLHP, the other three fields were not actively monitoring TLHP. APIP "X" in Province "X" is a vertical agency in the region as an implementer of policies from the center so that all guidelines or regulations refer to the guidelines made at the head office. The two selected

supervisory fields have the same guidelines and the same working mechanism so that data can be collected quickly. The determination of informants interviewed in this study was carried out by purposive judgment, namely the selection of informants who have the best information needed in the study (Sekaran & Bougie, 2017). The selected informants are four auditors in the field that carries out assurance and attestation supervision so that they routinely carry out TLHP monitoring activities. The following are the details of the informant data.

**Table 1. Informant Data**

No.	Informant	Position	Role
1	Informant 1	Associate Expert Auditor	Head of Division
2	Informant 2	Supervisor Auditor	Team Leader
3	Informant 3	Associate Expert Auditor	Head of Division
4	Informant 4	Skilled Auditor	Team Member

The head of the division was chosen because he/she is the internal policy maker of the division and the coordinator who is responsible to the Directorate regarding the results of TLHP monitoring. Meanwhile, the other two auditors who act as the team leader and members are the division coordinators appointed to carry out TLHP monitoring. Interviews were conducted on November 7 and November 13, 2024 for approximately 32 minutes with Informant 1, 27 minutes with Informant 2, 27 minutes with Informant 3, and 35 minutes with Informant 4. These informants were chosen by the researcher because they were considered able to provide detailed explanations regarding the practice of TLHP monitoring activities. Documentation evidence was obtained during the interview and observation process to strengthen the statements given by the informants. The documents collected are the 2024 budget document, the Standard for Management of Supervision Result Database, Agency Letter regarding Acceleration of Implementation of Audit Finding Balance in 2000, Field Statement Letter as the basis for TLHP monitoring assignment, and TLHP Monitoring Result Report in 2024. These documents are used to validate observation and interview data which are then categorized based on four elements in Edward III Implementation Theory.

The Edward III Implementation Theory in this study is used to map the obstacles faced and policies that have been implemented by APIP "X" in Province "X" in implementing TLHP monitoring. Therefore, the interview guidelines are prepared based on the elements in Edward III Policy Implementation Theory, namely communication, resources, disposition, and organizational structure. Identification of these obstacles and policies is obtained from interviews and observations as well as collecting documents regarding the process flow of implementing TLHP monitoring by APIP "X" in Province "X".

After successful observation, interviews, and document collection, the analysis results can be compiled. According to Miles and Huberman, there are three steps in qualitative data analysis, namely data reduction, data presentation, and drawing conclusions (Sekaran & Bougie, 2017). Data reduction is carried out after collecting data through interviews, observations and document collection. Data reduction needs to be done because qualitative data consists of a lot of data, therefore data coding and categorization are needed. Data reduction begins by making interview

transcripts for each source separately. Then each interview transcript is reduced by manually categorizing each statement based on the four elements in Edward's Theory of Policy Implementation III, namely communication, resources, disposition, and organizational structure. Statements that are not related to the four elements or are not related to the monitoring implementation flow are not displayed in the categorized transcript.

Furthermore, based on the categorized data, researchers can present data in the form of descriptive explanations regarding the flow of TLHP monitoring implementation and the obstacles faced and policies that have been implemented by APIP "X" in Province "X". Data triangulation includes 4 things, namely methods, theories, between researchers, and different sources (Susanto et al., 2023). Data triangulation in this study was carried out in two ways, namely methods and sources. Method triangulation was carried out by conducting interviews, observations, and documentation. Source triangulation was carried out by conducting interviews with four different people. By comparing the results of interviews from different informants and having different job levels and then comparing them with existing documents, researchers can ensure the validity of the data obtained. In addition to achieving data validity, to increase trustworthiness in this study, interviews were conducted based on questions that had been prepared based on theory, then the interview process was recorded and rewritten according to the original language through transcripts of the interview results. In the final stage of the study, namely drawing conclusions, researchers can propose suggestions that are in accordance with the problems faced by APIP in resolving TLHP through TLHP monitoring activities.

## **RESULT AND DISCUSSIONS**

### **Implementation of Monitoring of Follow-up Supervision Results in 2024**

TLHP monitoring activities at APIP "X" in Province "X" in 2024, are carried out based on the provisions of Supervision Assignment Management (MPP) issued in 2023 (BPKP, 2023). This regulation updates several provisions of supervision assignments including several points in the Standards for Supervision Results Database Management according to the Decree of the Head of the Financial and Development Supervisory Agency in 2004 (BPKP, 2010). Based on Article 29 paragraph 2 of Supervision Assignment Management in 2023, it is stated that the implementation of monitoring of follow-up supervision results in the work unit is coordinated by the Directorate that coordinates planning, analysis, evaluation, and reporting of supervision results and performance. The implementation of TLHP monitoring activities at APIP "X" in Province "X" is carried out by each supervisory field (there are 5 supervisory fields) so that the coordination process is carried out on target. This TLHP monitoring activity is an inseparable part of the internal supervision process both in terms of budget and technical implementation so that there is no separate Annual Supervision Work Program (PKPT). This was conveyed by Informant 3:

*"Follow-up monitoring should be carried out by each sector. TLHP monitoring activities are not included in the PKPT (Annual Supervision Work Program)" -*



*Informant 3*

The flow of implementation of TLHP monitoring activities begins with the issuance of the Supervision Results Report (LHP). The LHP that has been approved by the head of APIP "X" in Province "X" is submitted to the auditee's head. The submission of the LHP is a form of issuance of the first Confirmation Letter (SP-1) where the obligation arises for the auditee to carry out follow-up actions on the supervision results. The APIP that issues the LHP is obliged to input the supervision results data into the internal application for TLHP monitoring and to carry out periodic monitoring regarding follow-ups that have or have not been implemented based on the database it has. This statement was conveyed by Informant 1:

*"It is in the procedure guidelines, the order to carry out the follow-up process, in the Supervisory Assignment Management (MPP) document, in Perban No. 2 of 2023...using SP (Confirmation Letter). The supervision result report is sent, it is considered SP-1 then after one month we send SP-2, after that SP-3..." - Informant 1*

Auditees who have carried out follow-ups completely or partially, provide a report of evidence of follow-up to APIP "X" in Province "X" for verification and approval of the follow-up that has been carried out. If the follow-up that has been carried out by the auditee is approved by the head of the division and head of the APIP "X" office in Province "X" then a reply letter is sent to the auditee's leadership regarding the approval of the follow-up that has been carried out based on the supporting documents sent. If it is not approved, the reply letter contains a statement of disapproval of the follow-up that has been given. Then the auditee fixes the documents or other requirements that are the basis for completing the TLHP, in accordance with the suggestions in the reply letter. If the follow-up is approved by the head of the APIP "X" office in Province "X" then the relevant division or work unit updates the data in the TLHP monitoring application. The following is an explanatory statement from Informant 3:

*"From there we compare the evidence of follow-up with the data we have. What are the recommendations and what are the follow-up actions. The results will be reported internally, followed up completely or partially, for example there are five incidents, only the rupiah ones are followed up, not the administrative ones. Then we answer, it is important to answer as evidence of the auditee's accountability to their agency to carry out follow-up, if we are to update the status in SIMA (Audit Management Information System)..." - Informant 3*

Auditors who have not implemented follow-up one month after the LHP is issued, APIP "X" in Province "X" will issue a second Confirmation Letter (SP-2). If a month later the auditee has not implemented follow-up to the supervision results, a third Confirmation Letter (SP-3) will be issued. For LHPs that have issued SP-3, monitoring is still carried out through letters, repeat audits, and data updates. Based on the Standards for Managing Supervision Results Databases, repeat audits are carried out with the following procedures. 1) the audit team brings a print-out of the

findings that have not been followed up on in the previous audit, 2) the audit team monitors which recommendations have not been followed up on, 3) the audit team thoroughly discusses the reasons for the lack of follow-up, 4) the audit team creates a follow-up form, and 5) after being approved by the head of the division, the data in the database is updated. Meanwhile, for certain cases that meet the criteria in the Standards for Supervisory Database Management (2004), the status of the findings can be changed to TPTD (Inspection Findings that Cannot be Followed Up) through the SIMA application after holding a meeting with the leaders involved. The change in the status of the findings to TPTD can be done by APIP "X" in Province "X" itself and can also be based on a submission from the related auditee. For the decision to change the status to TPTD which is done by APIP "X" in Province "X" itself, no notification is given to the auditee and no data is deleted from the database. With this TPTD procedure, the findings are considered complete and are not billed again, but because the data is not deleted from the database, the auditee can still complete the follow-up at a later date. This is done for the efficiency of TLHP monitoring activities.

The flow of TLHP monitoring implementation at APIP "X" in Province "X" has mostly been in accordance with the Standards for Supervisory Database Management, but these guidelines are no longer relevant because there is an application update. The irrelevant issues are 1) the audit team no longer prints the balance of findings based on the SIM-HP application when conducting a repeat audit, 2) SIM-HP will provide a warning for recommendations that have not been issued SP-2 and SP-3 but in the SIMA application there is no such warning and 3) data updates are carried out by the relevant supervisory sector and one TLHP monitoring coordinator sector.

This standard regulates the procedures for managing supervisory data based on the SIM-HP application while the latest application currently used is SIMA. SIMA is an integrated application starting from the planning, implementation, reporting, and monitoring processes so that the data management process is also different. The implementation of repeat audits no longer uses printouts from the SIM-HP application because the application is not used. Regarding data updates, according to the 2023 Supervisory Assignment Management, the data update process is carried out by each supervisory sector through the SIMA application and there is no longer a sector tasked with coordinating the implementation of TLHP monitoring. In the standard on the point "Follow-up Acceleration Efforts", it is stated that SIM-HP will provide a warning on recommendations that have not been issued SP-2 and SP-3, but the SIMA application does not have this facility. With the absence of a mechanism for issuing SP-2 and SP-3 in the SIMA application, the issuance of SP-2 and SP-3 has begun to be ignored. The following is a statement from Informant 2:

*"...with digitalization, the issuance of SP is somewhat neglected. Previously there was a field tasked with handling it, now it has changed, monitoring and issuance of SP is carried out in each field." - Informant 2*

In addition, understanding regarding the issuance of SP is also still lacking. There is a statement that does not comply with the document, namely regarding the time period for issuing SP. According to the Standard for Management of

Supervisory Results Database in the point "Efforts to Accelerate Follow-up", the head of the audit unit (head of division) must issue a Second Confirmation Letter (SP-2) after three months since the LHP was issued and the auditee has not followed up on it. This is different from the statement of Informant 1 who stated that SP-2 was issued one month after the LHP was issued and there had been no follow-up from the auditee.

By not issuing SP-2 and SP-3 on findings that meet the criteria, it will reduce the auditee's commitment to following up on their findings due to a lack of understanding regarding the time period for completing the TLHP at APIP "X". Meanwhile, the 2023 Supervisory Assignment Management document, as the latest regulation regarding the procedure for implementing assignments, does not stipulate work steps or SOPs in managing supervisory data using the latest application, SIMA. Changes to the application without implementation guidelines will result in ineffective monitoring because the work steps that should be taken are ignored. Therefore, there needs to be a policy update in accordance with the new application workflow and followed by the preparation of SOPs so that the implementation of supervisory data management can be carried out in a timely and targeted manner.

It can also be seen that the guidelines made by APIP "X" are not in accordance with the provisions of the Ministry of Administrative and Bureaucratic Reform which states that findings must be followed up within 60 days from the issuance of the LHP. If it is not followed up within 60 days, administrative sanctions will be imposed (Kemenpan RB, 2009). However, based on the issuance period of SP-1 to SP-3 at APIP "X" in Province "X", findings can be followed up within 120 days (BPKP, 2010). In addition, this standard does not mention sanctions for auditees, it only stipulates sanctions for APIPs who deviate from the process of managing supervisory data.

The lack of synchronization between one regulation and another and the absence of derivative rules regarding sanctions for late completion of the TLHP will further reduce the effectiveness of internal supervision. Ihsan (2020) in his research explained that one of the reasons for the slow completion of the BPK TLHP by the South Sulawesi Provincial Government was because there were no derivative regulations from the legislation governing the implementation of the TLHP. Safitri. Devi (2020) explained that understanding the rules does not affect compliance with the regulations (in this study related to tax regulations). However, a legal vacuum will cause legal chaos. Policy implementers will assume that as long as it is not regulated, it can be done (Nasir, 2017). This will create legal uncertainty so that policy implementation is not directed and irregular in achieving organizational goals.

### **Obstacles in the Implementation of TLHP Monitoring Communication**

Communication in carrying out supervision must be carried out effectively, both communication with fellow APIPs and communication with auditees. Communication can be effective if there is a common perception between the communicator and the communicant (Narwan & Putri, 2023). Therefore, in carrying out supervision, APIPs require good communication skills in the form of oral and written communication to assist auditees in completing their responsibilities (Widyaningsih & Mulyaningsih, 2021). In Edward's Theory of Policy

Implementation III, the element of communication is needed as a medium in implementing policies. Clear and consistent communication channels are needed in transferring information between policy implementers or implementors. In this study, it was found that there had been a clear distribution of information but there was no consistency in inputting audit data so that the information held by APIP "X" in Province "X" did not include all information on the results of supervision. This resulted in TLHP monitoring of auditees being ineffective. The monitoring carried out only focused on financial findings so that administrative findings were difficult to execute, especially with the absence of sanctions imposed on auditees if they were late in completing audit findings. The lack of clarity in the existing regulations has resulted in auditees having different perceptions regarding the completion period so that there are still findings that have not been completed more than 60 days since the LHP was issued. Therefore, APIP "X" in Province "X" needs to improve non-technical skills in communicating with auditees (Prastika & Trisnaningsih, 2022). Three sub-elements of assessment in communication, namely:

The Distribution sub-element is fulfilled because the process of distributing information internally at APIP "X" in Province "X" has been carried out verbally and in writing through internal applications and various communication media. TLHP monitoring activities are application-based so that the planning to monitoring process is in the internal application. Therefore, the data or information received is transparent and accountable. The process of distributing information externally has also been carried out verbally and in writing with various communication media. However, there are obstacles if the auditee cannot immediately complete their findings.

The Clarity sub-element is fulfilled because the clarity of information regarding TLHP monitoring at APIP "X" in Province "X" has been fulfilled with the TLHP monitoring application. The TLHP monitoring application is used between the Directorate and work units in the regions to communicate regarding the results of the follow-up actions taken. With information technology, every APIP "X" auditor in Province "X" can find out all the information needed, thereby increasing transparency and effectiveness in carrying out supervision (Lonto & Pandowo, 2023).

The Consistency Sub-element is constrained. The TLHP monitoring communication process has provided consistent information between the Directorate, work units in the province and also auditees with the digitalization of supervision results. However, the inputted data is not yet consistent (before 2023) because there are no regulations that state that all findings, both financial findings and administrative findings, must be inputted into the internal application. The 2023 Supervisory Assignment Management confirms that all recommendations, suggestions, and findings from supervision are inputted into the internal application.

The distribution of information externally is hampered if the auditee does not immediately complete the TLHP, here are some reasons.

*"Recommendations that they do not need immediately are indeed rather difficult to follow up on, especially improvements to SOPs, ... there is no financial impact, they find it difficult to follow up on, if it has a direct impact on the performance or finances of the agency, it will definitely be followed up on..." – Informant 4*

The lack of auditee commitment in completing the TLHP is not far from the incentive reasons, there needs to be recommendations that have a direct impact on the organization's goals. However, the auditee's understanding of good governance is also needed so that the recommendations given can improve the organization as a whole. In line with research from Rondonuwu et al. (2022), the results of internal supervision are not fully utilized to improve SKPD performance. According to Informant 3's statement, the absence of regulations regarding the delay in completing the TLHP has an impact on the lack of APIP commitment in efforts to accelerate the completion of audit findings, the following is an explanation.

*"... as far as I know, there are no sanctions... If the agency is active, we will move, if it is not active, we will also be inactive" - Informant 3*

The absence of rules or sanctions given will reduce the intensity of APIP in coordinating the results of TLHP monitoring. This is in accordance with the results of research by Harinurhady et al. (2017) which stated that the unfinished completion of TLHP was due to poor communication between SKPD management. The lack of APIP commitment in monitoring TLHP resulted in a lack of initiative and responsibility to immediately complete the recommendations of the supervision results. APIP "X" in Province "X" needs to immediately prepare a mechanism or rules regarding the delay in completing TLHP so that the process of distributing information between APIP and auditees is not hampered.

#### **Resource**

Adequate resources are needed to be able to implement a policy. After the information is communicated and understood by the implementer, resources are needed to realize the policy. According to Edward III, the resources that must be owned in implementing a policy are human resources, financial resources, and facilities and infrastructure resources. The Human Resources sub-element experiences obstacles because APIP "X" in Province "X" has limitations in the number of auditors in carrying out TLHP monitoring. In addition, the supervision assignment spends more time and budget on the planning, implementation, and reporting processes. Moreover, there are no rules regarding implementation routines or special budget portions so that TLHP monitoring activities are carried out in the field only when there is a remaining supervision budget. This results in less than optimal completion of all audit findings immediately. The lack of policy consistency in the implementation of TLHP monitoring to boost the acceleration of TLHP completion causes TLHP monitoring to be ineffective. However, based on research that has been conducted, with existing limitations, the head of the division assigns staff to carry out repeat audits and/or desk audits to save time and budget. Meanwhile, in terms of competence, TLHP monitoring activities have been carried out by auditors who have audit competence. Auditor competence is defined as the ability needed to carry out an audit properly (Narwan & Putri, 2023). With the existence of a tiered review, the implementation of TLHP monitoring activities at APIP "X" in Province "X" has been carried out adequately.

The Financial Resources sub-element has constraints because APIP "X" in Province "X" has a limited budget to carry out TLHP monitoring. This is because

TLHP monitoring activities do not have their own budget items and are part of the planning, implementation, and reporting process. A larger portion of the budget for planning to reporting results in TLHP monitoring activities being rarely carried out. There is a repeat audit mechanism, but repeat audits are difficult to implement because the auditees examined in the next period are different from the previous period. Province "X" is a province with 39 districts/cities so that the audit sample will move from one period to another to even out the supervision area.

The Facilities and Infrastructure Resources sub-element has been fulfilled because APIP "X" in Province "X" has various TLHP monitoring applications that have been integrated with the planning, implementation, and reporting applications for supervision. However, this application does not yet have space to upload evidence of follow-up actions given by the auditee. So far, evidence of follow-up actions received is in the form of physical documents and APIP "X" in Province "X" has not archived them properly. According to Informant 3, TLHP monitoring activities are not regulated regarding a special schedule and budget. The following is an explanation from Informant 3:

*"There is no PKPT so there is no schedule, just a break to fill the supervision activities in a year. We do it to reduce the balance of our findings. So it is not scheduled..." – Informant 3*

Budget and personnel limitations are not an obstacle if TLHP monitoring activities have been well-scenariod in accordance with the implementation time and adequate budget. However, APIP "X" in Province "X" has not prioritized the completion of TLHP through TLHP monitoring activities. APIP "X" in Province "X" needs to formulate policies in budget management and scheduling the implementation of TLHP monitoring routinely. This is because findings are an important part of the performance of APIP "X" in Province "X" in carrying out supervision. If findings are not immediately implemented due to a lack of APIP commitment, it will reduce the role of APIP in providing adequate assurance that the organization's goals have been achieved so that it can increase state financial losses. Meanwhile, facilities and infrastructure have not adequately coordinated the archiving of physical evidence of TLHP completion from auditees. There are no facilities in the TLHP monitoring application to upload or archive evidence of TLHP completion digitally. Physically, APIP "X" in Province "X" does not yet have an SOP or special mechanism in handling physical evidence of TLHP completion from auditees. This causes physical evidence to often be lost and it is difficult to collect and match evidence of TLHP completion with the related LHP, especially if the APIP in question has been transferred. The following is a statement from Informant 3:

*"...Well, we are confused looking for it again because the employees have moved, we do not keep archives." – Informant 3*

APIP "X" in Province "X" needs to immediately prepare SOPs or regulations related to securing physical evidence of TLHP settlement because it is an important document that is legally valid in proving that governance has been improved and/or the return of state finances has been carried out.

### **Disposition**

The disposition element assesses the commitment, honesty, and democratic nature of the implementer in implementing organizational policies. In implementing policies, a common perspective is needed between the implementer and the policies made so that the policies can be implemented properly. Disposition has two sub-elements that must be present, namely bureaucratic appointment and incentives. The following is an explanation of the disposition element in APIP "X" in Province "X".

The sub-element of bureaucratic appointment has been fulfilled by the division of tasks and authorities between auditors in APIP "X" in Province "X". The division of tasks is carried out by the head of the division by issuing a letter of assignment for each team in carrying out TLHP monitoring. Determination of the team, division of tasks and budget is carried out based on an internal application that can be accessed by all APIP "X" auditors in Province "X" so that they can clearly know the division of tasks and authorities given.

The incentive sub-element is not fulfilled because there are no incentives given in TLHP monitoring activities. TLHP monitoring activities are maximized with the remaining budget owned after the planning, implementation, and reporting processes of the assignment are completed. Incentives are management efforts to provide awards to employees or workers who contribute to achieving goals and incentives are not only material, but can also be non-material (Meilisa Amalia et al., 2023). In order to increase commitment and honesty in resolving TLHP through TLHP monitoring activities, incentives related to resolving TLHP are needed. This incentive can be given to auditors and auditees so that the acceleration of resolving audit findings can be carried out.

### **Bureaucratic Structure**

In the elements of the bureaucratic structure, there are sub-elements that must be present in policy implementation, namely SOP and fragmentation. A good bureaucratic structure is a bureaucratic structure that is not complicated so that policy implementation can be carried out in a timely and targeted manner. SOP or Standard Operating Procedures are a series of written guidelines regarding who the SOP is carried out by, how and when activities should be carried out and the process of implementing activities. Therefore, SOP is useful as a benchmark for performance assessment to be able to carry out the efficiency and effectiveness of activities carried out (Sanoto, 2020). Fragmentation is the division of employee responsibilities in carrying out activities between work units (Syapriadi, 2016).

The SOP sub-element has constraints. At APIP "X" in Province "X", there are guidelines that regulate TLHP monitoring activities issued by the Directorate, but there are no derivative regulations such as SOPs that apply to work units in the regions. Based on the results of the interview, there is one area that is currently improving the TLHP monitoring SOP but it will only be applied to that area. In the absence of SOP, the implementation of TLHP monitoring activities is not standardized and can differ from one sector to another. This can be seen from the differences in the order of issuing SP-2 and SP-3 between one sector and another. This will confuse the auditee if the issuance of this confirmation letter is inconsistent between one supervisory sector and another. The auditee could be audited by two different supervisory sectors. If the treatment of SP-2 and SP-3 is different by each

APIP "X" auditor in Province "X", the auditee will assume that this confirmation letter has no special meaning so that the audit findings are not immediately resolved. Therefore, it is necessary to have an SOP that regulates the flow of TLHP monitoring implementation that applies generally to APIP "X" in Province "X" and adjusts it to the entire information system currently used.

The Fragmentation sub-element experiences obstacles. In the 2023 Supervisory Assignment Management (MPP) document, monitoring activities are carried out by each sector as the issuer of TLHP. With the existence of MPP (2023), at the work unit level at APIP "X" in Province "X" has carried out fragmentation or division of divisions in an organization in carrying out a specific task. However, there is no special field in the Directorate that specifically handles the results of TLHP monitoring at the work unit level. This reduces the performance of the work unit in carrying out TLHP monitoring activities because there is no role that functions to supervise or evaluate the performance results related to TLHP monitoring. APIP "X" in Province "X" needs to immediately propose the formation of a task force in the Directorate that specifically handles TLHP that has not been completed or completed so that the role of APIP can be stronger in achieving organizational goals. After knowing the implementation of the TLHP monitoring process flow and mapping the research results based on the elements of Edward's Theory of Policy Implementation III. It is known that there are obstacles that cannot be categorized into the four existing elements, namely the lack of synchronization and the absence of rules that can reduce the commitment of auditees and auditors in completing TLHP. The four elements do not explain the availability and relationship of one rule to another that supports the implementation of public policy. In the elements of bureaucratic structure, there are sub-elements of SOP, but these sub-elements are not equivalent to the laws and regulations above them. Sahli (2021) explained that there is no Regional Regulation regarding halal tourism for conventional tourism so that the existing SOP is adjusted to the needs and conditions of each district. This will result in existing policies being inconsistent or even overlapping regulations. Therefore, it is necessary to add basic elements of regulations that explain the availability and interrelationships between regulations that are higher than SOPs to provide legal certainty and ease in evaluating the implementation of a policy.

#### **Policies That Have Been Implemented to Overcome TLHP Monitoring Constraints**

APIP "X" in Province "X" has implemented several policies to overcome existing limitations or obstacles. As a vertical agency, APIP "X" in Province "X" is tasked with implementing the rules and authorities of the head office or related Directorate. Meanwhile, the leadership ranks of APIP "X" in Province "X" are tasked with ensuring compliance with the rules, ensuring that tasks and authorities are carried out according to targets and ensuring that information has been distributed properly. The policies that have been implemented at APIP "X" in Province "X" are as follows.

APIP "X" in Province "X" has updated the existing rules, namely by issuing regulations regarding Supervisory Assignment Management (MPP) in 2023. With these regulations, there is uniformity in the implementation of TLHP monitoring, namely by each field issuing LHP and inputting monitoring results data in the TLHP monitoring application for all types of internal supervision. This overcomes



inconsistencies in inputting TLHP monitoring data and provides a basis for elements of bureaucratic appointment and fragmentation. Related to the limited budget, the head of the division carries out efficiency and effectiveness of TLHP monitoring. The TLHP monitoring process is often carried out when carrying out repeat audits or with desk reviews. This policy can solve problems in limited human and financial resources but has not effectively increased the completion of TLHP to completion.

Related to the elements of resource facilities and infrastructure, clarity and distribution of information, the TLHP monitoring application continues to experience improvements made by the Directorate. As a vertical agency, APIP "X" in Province "X" immediately implemented policies from the center regarding changes in the application.

To ensure that monitoring activities are in accordance with the rules or guidelines, the head of the office has the authority to evaluate and provide direction. At a meeting held by the heads of APIP "X" divisions in Province "X", the head of the office directed to re-regulate the issuance of SP-2 and SP-3 which had begun to be abandoned. The issuance of SP-2 and SP-3 is very important to reaffirm that improvements in governance and the return of state finances must be carried out by the relevant auditee leaders.

**Table 2. Results of TLHP Monitoring Activity Analysis**

No	Elements	Constaints	Action
1	Communication		
	Distribution	There are no obstacles in the internal distribution of information, but there are obstacles in the process of distributing information with auditees who are slow to complete the TLHP because there are no binding sanctions.	There has been no action, so APIP "X" in Province "X" must immediately prepare regulations or mechanisms for the delay in completing the TLHP
	Clarity	There are no obstacles because you have used an integrated application.	-
	Consistency	Prior to the issuance of the 2023 MPP, not all LHPs had been input into the TLHP monitoring application.	Issue new rules (Supervisory Assignment Management 2023) that clarify the division of tasks and authorities and clarify the provisions for data input in the TLHP monitoring application.
2	Resources		
	Human Resources	Limited number of human resources	Carrying out repeat audits and desk reviews in carrying out TLHP monitoring

<b>No</b>	<b>Elements</b>	<b>Constaints</b>	<b>Action</b>
	Finansial Resources	The budget for TLHP monitoring activities received the smallest portion	Carrying out repeat audits and desk reviews in carrying out TLHP monitoring
	Facilities and Infrastructure Resources	a. Filing of audit follow-up evidence is not properly archived b. Weaknesses in the old TLHP monitoring application mean that not all findings have been recorded in the database.	a. There has been no action, so APIP "X" in Province "X" needs to immediately prepare SOPs related to planning, implementation, reporting and documentation of TLHP evidence. b. The application is periodically upgraded in function and will launch a TLHP monitoring application that includes the role of auditees and partners.
<b>3</b>	<b>Disposition</b>		
	Bureaucratic Appointment	No Obstacles	-
	Incentive	No incentives given	If there has been no action, then APIP "X" in Province "X" needs to prepare a mechanism for providing material and non-material incentives.
<b>4</b>	<b>Bureaucratic Structure</b>		
	SOP	There is no SOP yet	There has been no action to prepare an SOP, but the Head of the Office has appealed to re-implement the rules that are not being implemented properly, so APIP "X" in Province "X" can immediately prepare an SOP related to planning and documentation of TLHP monitoring.
	Fragmentation	There is no organizational structure in the Directorate that specifically handles TLHP	There has been no action, so APIP "X" in Province "X" immediately proposed the formation of a task force in the Directorate specifically

No	Elements	Constaints	Action
			to handle the resolution of TLHP in the work unit.

Based on the table above, it can be seen that the biggest obstacles in monitoring TLHP APIP "X" in Province "X" are weak policies, limited resources and weak bureaucratic structures. These obstacles are caused by the absence of higher regulations than SOPs that regulate in detail the implementation of TLHP monitoring both at the Directorate level and at the work unit level in the regions. So far, the implementation of TLHP monitoring has been an "additional" activity that has not been prioritized in efforts to accelerate the completion of TLHP so that weaknesses in the regulatory basis are not immediately repaired or updated.

### CONCLUSION

The results of this study found that the old standards are no longer relevant to the new system (SIMA) and there are no new implementation guidelines. In addition, the main obstacles in the implementation of TLHP monitoring were found, namely policy weaknesses, lack of resources, and weak bureaucratic structures. To overcome these obstacles, efforts have been made, namely updating previous regulations, budget efficiency by conducting repeat audits and desk reviews, updating the information system used and 4) regulation of regulations by the leadership.

Based on existing policies, it was found that there were obstacles for which there had been no corrective action, so the suggestions given by the researcher to APIP "X" in Province "X" in order to accelerate the completion of TLHP, namely immediately compiling the latest regulations related to the implementation flow and sanctions for late completion of TLHP, immediately compiling SOPs to regulate implementation and regulate administration, making adequate activity scheduling and budgeting and proposing to the Directorate to form a special task force to handle the results of TLHP monitoring in work units. This study also found that it was necessary to add basic elements of regulations in Edward's Theory of Policy Implementation III so that existing policies had legal force. In the elements of bureaucratic structure, there is no explanation regarding the availability and relationship between higher rules or laws, only requiring the existence of SOPs in implementing a policy. If the preparation of SOPs is not based on regulatory basis, it will result in differences in perception between implementers so that existing policies are inconsistent and difficult to assess their effectiveness.

The limitations in this study are the limited number of informants because the data is confidential, thus limiting the depth of information obtained and carried out on certain objects and times. Therefore, in further research it is recommended to expand the informants in order to add perspective and increase data validity. In addition, further research can use mixed methods to develop research results on reducing state losses and improving the governance of audited organizations.

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