

# Analysis of Obstacles to Completion of Follow-up Recommendations in ABC Regional Government

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## ABSTRACT

This study analyzes the obstacles to the completion of follow-up recommendations by the Regional Government of ABC on the Province Inspectorate of XYZ reports. This study aims to determine obstacles in the completion of follow-up recommendations on the Province Inspectorate of XYZ reports. The data collection will be collected using semi-structured interviews with the follow-up team and Regional Apparatus. The data collection will be collected using documentation for the implementation of follow-up. Then this study uses data analysis techniques, namely content analysis. The results of the study indicated that the Regional Government of ABC's compliance in follow-up recommendations on the Province Inspectorate of XYZ reports is not yet optimal, then the role of Regency Inspectorate of ABC is not yet optimal, and there are obstacles faced by Regional Apparatus in the completion of follow-up recommendations on the Province Inspectorate of XYZ reports which resulted in a low level of follow-up completion.

Keywords: Follow-up Recommendations; Province Inspectorate Reports; Compliance; Role

## *Analisis Kendala Penyelesaian Tindak Lanjut Rekomendasi di Pemerintah Daerah ABC*

### ABSTRAK

Penelitian ini untuk menganalisa kendala penyelesaian tindak lanjut rekomendasi yang dilaksanakan Pemerintah Daerah ABC atas laporan hasil pemeriksaan Inspektorat Provinsi XYZ. Tujuan penelitian ini untuk mengetahui kendala dalam penyelesaian tindak lanjut rekomendasi atas LHP Inspektorat Provinsi XYZ. Pengumpulan data dilakukan dengan wawancara yang bersifat semi terstruktur kepada tim tindak lanjut dan Perangkat Daerah. Pengumpulan data juga dilakukan dengan dokumentasi dalam pelaksanaan tindak lanjut. Kemudian penelitian ini menggunakan teknik analisis data berupa analisis konten. Hasil penelitian menunjukkan bahwa kepatuhan Perangkat Daerah dalam tindak lanjut rekomendasi atas LHP Inspektorat Provinsi XYZ belum optimal, kemudian peran Inspektorat Kabupaten ABC dalam penyelesaian tindak lanjut rekomendasi juga belum optimal dan terdapat kendala yang dihadapi Perangkat Daerah dalam pelaksanaan tindak lanjut rekomendasi atas LHP Inspektorat Provinsi XYZ sehingga berdampak terhadap rendahnya tingkat penyelesaian tindak lanjut.

Kata Kunci: Tindak Lanjut Rekomendasi; LHP Inspektorat Provinsi; Kepatuhan; Peran

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## INTRODUCTION

Every local government is inspected by the Provincial Inspectorate regularly because the Inspectorate is responsible for supervising and controlling government operations (Habbe et al., 2019). The Provincial Inspectorate is an internal auditor at the provincial level, and according to Dawuda et al. (2015), internal audit is a significant component of the management governance system. The audit conducted by the Inspectorate will assess the implementation of governance in government (Nurdiono & Gamayuni, 2018), and according to Nathan et al. (2022), internal audits help encourage better government accountability. The results of the Provincial Inspectorate examination are in the form of an Audit Report (LHP), which contains recommendations. The Regional Government must follow up recommendations because, according to Ahmad (2016) in Sayekti & Bastian (2017), recommendations can be used to improve management.

The ABC Regional Government's problem is that the completion of follow-up on the results of the XYZ Provincial Inspectorate inspection has not been optimal. Based on information from the Evaluation and Reporting Sub-Coordinator at the ABC District Inspectorate, the percentage of completion of follow-up recommendations on the LHP of the XYZ Provincial Inspectorate from 2011 to 2022 reached 59.70%, far below the target of 80%.

**Table 1. Percentage of Completion of Follow-up Recommendations on LHP Inspectorate of XYZ Province from 2011 to 2022**

Number of Recommendations	Completed Status	%	Status In Process	%	Unfinished Status	%
263	157	59,70	98	37,26	8	3,04

Source: Research Data, 2024

The number of recommendations from 2011 to 2022 is 263 recommendations, with a completed status of 157 recommendations (59.70%), a status that is still in the process of 98 recommendations (37.26%), and an unfinished status of 8 recommendations (3.04%). Based on table 1. above, the phenomenon that occurs is that 106 recommendations have not been completed out of a total of 263 recommendations. The unfinished recommendations consist of 98 recommendations that are still in process and eight recommendations that have not been completed.

Recommendations are still in process, with as many as 98 recommendations, consisting of 96 recommendations that are administrative in nature and two recommendations that are deposited into the regional treasury. Recommendations are still being processed because the Regional Apparatus does not follow up as recommended. This indicates that the Regional Apparatus is not complying with the recommendations and is not playing a role in immediately completing follow-up recommendations.

The eight unfinished recommendations consist of eight recommendations that are administrative in nature. Recommendations have not been completed because Regional Apparatus has not carried out follow-up recommendations according to the specified time limit. This also indicates a lack of compliance with the Regional Apparatus to carry out follow-up recommendations according to the

specified time and a lack of role of the Regional Apparatus to follow up on recommendations immediately.

These recommendations are essential because they can increase public and stakeholder confidence in the ABC Regional Government. Therefore, every existing recommendation needs to be monitored by the ABC Regional Government because, according to the results of research conducted by Djanegara (2016), every recommendation is important to monitor to ensure the recommendation is followed up or not. If follow-up monitoring is not carried out, an internal audit function will not run optimally. According to Jones & Beattie (2015), monitoring is necessary to increase the effectiveness of internal control.

The results of research by (Banjar Nahor et al., 2021) using *agency* theory and balance theory showed that the obstacles faced in completing follow-up on the results of the BPK examination are lack of human resources at the Inspectorate of East Barito Regency, not optimal commitment from leaders, and a work environment that cannot accelerate the completion of follow-up on LHP. Research conducted by (Harinurhady et al., 2017) also stated that the obstacle in completing follow-up recommendations on the West Sumbawa Regency Inspectorate is the lack of competent human resources to complete follow-up on LHP. Conversely, research conducted by (Rondonuwu et al., 2022) found that the obstacles in completing follow-up recommendations on the Inspectorate of North Sulawesi Province are the lack of compliance from related parties in carrying out follow-up related to deposits to the regional treasury. In addition, research conducted by (Kurniati & Abbas, 2023) states that the obstacles in completing follow-up recommendations on the results of the BPK examination are differences in perceptions between examiners and Regional Apparatus in completing follow-up.

The diverse results of these studies are the reason for conducting research related to the obstacles faced by the ABC Regional Government in completing follow-up on the XYZ Provincial Inspectorate examination results. This research was conducted at the ABC Regional Government because the completion percentage of follow-up recommendations on the LHP of the XYZ Provincial Inspectorate has not reached the expected target of 80%, and the percentage achievement has only reached 59.70%.

This study differs from previous studies, namely most of the previous studies researched the results of the BPK examination. In contrast, this study analyzes the obstacles to completing follow-up recommendations on the results of the Provincial Inspectorate examination. In addition, this study uses compliance theory and role theory to analyze the obstacles to completing follow-up recommendations on the XYZ Provincial Inspectorate examination results. The use of compliance theory to identify the compliance of Regional Apparatus in completing follow-up recommendations on the LHP of the Inspectorate of XYZ Province according to the specified time and role theory to identify the roles of related parties in completing follow-up recommendations on the LHP of the Inspectorate of XYZ Province.

According to Milgram (1963) in (Purwoko et al., 2022), Compliance Theory is the state of an individual obeying the applicable and established regulations. Furthermore, according to Sumiyana et al. (2024), a regulation can force Regional Apparatus to carry out obligations. For an entity to implement this, a socialization

process is needed because, according to [Sumaryati et al. \(2020\)](#), the influence of the socialization process is needed to influence the integrity of a person's compliance.

Then, according to Moorhead and Griffin (2013) in [Sugiarmini & Datrini \(2017\)](#), Role Theory is divided into two roles, namely role ambiguity, which can be caused by poor job descriptions, lack of supervision and unclear or unclear directions and role conflicts where there is a conflict of interest when a person carries out his role. In addition, according to [Anglin et al. \(2022\)](#), role conflict arises over conflicting work and personal expectations, and role ambiguity often occurs if the job role is poorly understood. The role theory in this study is to see the role of the ABC Regency Inspectorate and Regional Apparatus in completing follow-ups because, according to [Chang & Crawshaw \(2021\)](#), every member of the organization has a role in carrying out applicable rules, including regulations related to follow-up recommendations.

Therefore, the importance of this research is carried out because it aims to analyze the obstacles faced by the ABC Local Government in completing follow-up and provide information to the ABC Local Government to improve the completion of follow-up recommendations on the LHP of the Inspectorate of XYZ Province according to the expected target. Therefore, through this research, the author wants to analyze the obstacles faced by the ABC Local Government in completing follow-up recommendations on the Inspection Report of the XYZ Provincial Inspectorate.

## RESEARCH METHOD

The object of this research is the ABC Regional Government, which has a percentage of completion of follow-up recommendations on the LHP of the XYZ Provincial Inspectorate from 2011 to 2022, which only reached 59.70% and is far below the target of 80%. The stages in this research method are to identify the obstacles faced by the ABC Local Government in completing the follow-up to the results of the XYZ Inspectorate examination, primary data collection and secondary data are carried out. Primary data is obtained through interviews, and secondary data is obtained through documentation. Interviews and documentation were analyzed using content analysis. The content analysis results are used to conclude the obstacles the ABC Local Government faced in completing follow-up on the results of the XYZ Inspectorate examination.

This research uses a case study approach. According to Sekaran and Roger (2013) in [Fadzillah \(2022\)](#), case studies are used to understand an event in depth and related to a problem in actual conditions. Therefore, a case study is the right approach in this research because it provides a deeper description of the analysis of the obstacles faced by the ABC Regional Government in completing follow-up recommendations on the LHP of the XYZ Provincial Inspectorate.

The population of this study were 46 Regional Apparatus, and the sample in this study was 10 Regional Apparatus. The ten Regional Apparatus that were sampled were 9 Regional Apparatuses that had not completed the follow-up recommendations on the results of the XYZ Provincial Inspectorate examination and 1 Regional Apparatus, namely the ABC Regional Inspectorate, as a follow-up team consisting of the chairman and members of the follow-up team who had the

task of coordinating the implementation of follow-up recommendations on the results of the XYZ Provincial Inspectorate examination.

The data collection method in this study uses primary and secondary data. According to [Aikins et al. \(2022\)](#), primary and secondary data are used to frame appropriate interview questions to answer research questions. Primary data is obtained through interviews, and secondary data is obtained through documents related to completing follow-up recommendations on the LHP Inspectorate of XYZ Province.

According to [Haniifah & Pramusyastuti \(2021\)](#), interviews are a technique for obtaining information and ideas through a question-and-answer process. Then, information and ideas are provided on a particular problem. Therefore, interviews were used in this study to answer the research question, namely the obstacles faced by the ABC Regional Government in completing follow-up recommendations on the LHP of the XYZ Provincial Inspectorate.

Interviews in this study were semi-structured because respondents were free to answer according to their experiences. It is hoped that researchers will understand the obstacles to completing follow-up recommendations on the LHP of the Inspectorate of XYZ Province. Interviews in this study were conducted with the Sub-Coordinator for Evaluation and Reporting of the ABC Regional Inspectorate, the Head of the Follow-Up Team and Follow-Up Team Members, the Organization Section of the Regional Secretariat, the Social Service, the Health Service, the Education Service, the Human Settlements and Spatial Planning Office, the Public Housing, Settlement Areas, and Land, the Agriculture Service, the Water Resources, Highways and Construction Service, the Culture, Youth and Sports Service

The questions on the interview instrument consisted of preparation topics, planning topics, implementation topics, evaluation topics and reporting topics. The questions in the preparation topic are about the preparation stages and constraints in the implementation of follow-up. Questions in the planning topic are about the planning stages and planning constraints in implementing follow-up. Questions on the implementation topic are about the stages of implementation and obstacles to the implementation of follow-up. Questions in the evaluation topic are in the form of evaluation stages and evaluation constraints in the follow-up implementation. Then, the questions in the reporting topic are about the reporting stage and reporting constraints in the follow-up implementation.

According to [Gottschalk \(1986\)](#) in [Nilamsari \(2014\)](#), documentation is evidence that comes from sources in the form of writing, oral, and images. Documentation can also help the author understand the problems in depth. Documentation was obtained from the Evaluation and Reporting Subdivision at the ABC Local Government Inspectorate through a follow-up team profile, follow-up implementation regulations, and follow-up implementation documents.

The analytical tool used in this research is *content analysis*. According to [Silverman \(2011\)](#) in [Rozali \(2022\)](#), content analysis is creating words or stories based on the number of terms available. Then, according to [Sitasari \(2022\)](#), data obtained through interviews can be analyzed as a conclusion using content analysis. Data obtained from interviews will be transcribed, and the results of the interview transcripts will be analyzed using content analysis. Likewise, the



documentation in this study was analyzed using content analysis. The results of content analysis from interviews and documentation are then concluded to identify obstacles in completing follow-up recommendations based on the compliance of Regional Apparatus and the role of Regional Apparatus in their responsibility to complete follow-up recommendations on the results of the XYZ Provincial Inspectorate examination.

## RESULTS AND DISCUSSION

This study aims to determine the obstacles the ABC Blood Government faced in completing the follow-up to the LHP of XYZ Provincial Inspectorate. In the implementation of follow-up, the ABC Regional Government has guidelines for follow-up on examination results, which aim to ensure that follow-up can be carried out effectively, efficiently and accountably. Based on the results of interviews with the follow-up team and 9 (nine) Regional Apparatus that have problems in follow-up, there are various obstacles in implementing follow-up recommendations on the LHP of the XYZ Provincial Inspectorate.

The obstacles faced by the ABC Regional Government in completing follow-up recommendations on the LHP of the Inspectorate of XYZ Province are in the form of a lack of coordination in the implementation of follow-up by both the Regional Apparatus and the ABC District Inspectorate, the Regional Apparatus experiences a lack of human resources in following up on follow-up recommendations, there are changes in organizational structure so that it is not known which Regional Apparatus should be responsible for following up, the long process of returning from third parties (providers), the process of making Regional Regulations takes a long time, lack of monitoring of Regional Apparatus in implementing follow-up recommendations, and there are differences in perceptions between the ABC District Inspectorate and Regional Apparatus in fulfilling follow-up documents. One of the resource persons from the Head of the Finance Subdivision at the Education Office conveyed this.

*"Regarding the obstacles in the Education Office, the obstacle is the lack of monitoring of the follow-up of the inspection results."*

Then, it was delivered by one of the speakers from the Head of the Finance Subdivision at the Health Office.

*"If the obstacles faced at the Health Office are lack of coordination with the fields and coordination with other parties concerned..."*

Then, in answering the objectives of this study, analysis is carried out during the preparation, planning, implementation, evaluation, and reporting stages to complete follow-up recommendations. The preparation stage has indicators of follow-up completion procedures and internal control monitoring. Based on the results of interviews with the Sub-Coordinator for Evaluation and Reporting of the ABC Regional Inspectorate, who doubles as the Head of the Follow-up Team and Follow-up Team Members in general, the preparation stage in the follow-up completion procedure indicator begins with an inventory of the recommendations from the XYZ Provincial Inspectorate examination results. A follow-up team is determined by the composition of the team, having a person in charge, a deputy person in charge of the team leader and team members. This is stated by one respondent, namely the Sub-Coordinator for Evaluation and

Reporting of the ABC Regional Inspectorate, who doubles as the Head of the Follow-Up Team.

*"The preparation stage may begin with an inventory of findings and recommendations from the Provincial Inspectorate's inspection results."*

Then, the team determination focuses on the team in the evaluation and reporting section and is filled by human resources who have certain competencies as auditors and understand the follow-up process. The follow-up team that has been determined will then make a warrant regarding the implementation of the follow-up, as stated by one of the respondents, namely the Follow-up Team Member.

*"The determination of the follow-up team focuses on the core team in evaluation and reporting at the Inspectorate..."*

In addition, problems are encountered in the form of defective recommendations at the preparation stage of the internal control monitoring indicator. These faulty recommendations cannot be updated because their status cannot be followed up, as stated by one respondent, namely the Sub-Coordinator for Evaluation and Reporting of the ABC Regional Inspectorate, who doubles as the Head of the Follow-Up Team.

*"For the preparation stage, maybe the obstacle is the recommendation, which is a defective recommendation, meaning that we cannot follow up because the recommendation status cannot be followed up."*

The planning stage has indicators of follow-up completion procedures and internal control monitoring. Based on the results of interviews with the Sub-Coordinator for Evaluation and Reporting of the ABC Regional Inspectorate, who doubles as the Head of the Follow-up Team and Follow-up Team Members in general, the planning stage with indicators of follow-up completion procedures is carried out by determining the schedule for implementing follow-up and making invitations to Regional Apparatus that have not completed follow-up recommendations and the follow-up team is divided into several responsible persons for handling Regional Apparatus who want to carry out follow-up as stated by one of the respondents, namely the Sub-Coordinator for Evaluation and Reporting of the ABC Regional Inspectorate who doubles as the Head of the Follow-Up Team.

*"...after we conduct an inventory, a team is formed. After the team is formed, then we determine the schedule and invitations."*

In addition, at the planning stage with the internal control monitoring indicator, problems are encountered related to recommendations that have not been resolved, which are old recommendations and require more time because they identify more related details. As stated by one of the respondents, the Sub-Coordinator for Evaluation and Reporting of the ABC Regional Inspectorate doubles as the Head of the Follow-Up Team.

*"Yes, we found old recommendations, so we must identify them from Regional Apparatus Officials to the findings. Yes, because time has passed, we have to identify it in more detail."*

The implementation stage has indicators of follow-up completion procedures, the role of the ABC District Inspectorate and internal control monitoring. Based on the results of interviews with the Sub-Coordinator for Evaluation and Reporting of the ABC Regional Inspectorate, who doubles as the

Follow-up Team Leader and Follow-up Team Member, the process of implementing follow-up with indicators of follow-up completion procedures is carried out with the follow-up team divided into several persons in charge of handling Regional Apparatus who want to carry out follow-up. Each person in charge provides information on documents the Regional Apparatus must follow up on. The person handling the Regional Apparatus is contained in the warrant section as stated by one respondent, the Sub-Coordinator for Evaluation and Reporting of the ABC Regional Inspectorate, who doubles as the Head of the Follow-Up Team.

*"...From each Regional Apparatus, there is a PIC listed in the warrant, and later the PIC's job is to provide direction, namely knowledge related to evidence that Regional Apparatus must follow up."*

After that, in implementing follow-up with the ABC District Inspectorate role indicator, there is a coordination process between this follow-up team and regional apparatus. The coordination process is carried out via WhatsApp or telephone. Then, the person in charge will communicate routines to remind the Regional Apparatus to follow up immediately. Follow-up documents from the Regional Apparatus are collected in softcopy and hardcopy. Then, there is a monitoring and updating process carried out by the follow-up team, which in 1 year can be done 3-4 times. The purpose of monitoring and updating is to collect and inventory follow-up documents, which will later be submitted to the Inspectorate of XYZ Province for review as stated by one of the respondents, the Sub-Coordinator for Evaluation and Reporting of the ABC Regional Inspectorate, doubles as the Head of the Follow-Up Team.

*"...After we invite the next through WhatsApp, we form a WhatsApp group and it is the PIC's job to communicate regularly to remind Regional Apparatus to follow up immediately."*

Then, in the process of implementing follow-up with internal control monitoring indicators, there are problems encountered during the implementation stage, namely the difficulty of Regional Apparatus in following up on old recommendations, one of which is that there is a change in nomenclature so that it is not known which Regional Apparatus should be responsible for following up. As stated by one of the respondents, namely the Follow-up Team Members.

*"Our problems with Regional Apparatus, based on what was conveyed at the beginning, namely changes in nomenclature, are our problems with Regional Apparatus that have findings."*

Furthermore, the implementation stage is based on the results of interviews with 9 (nine) Regional Apparatus with indicators of internal control monitoring that, in general, at the implementation stage, routine follow-up is carried out to update recommendations that have not been followed up. The ABC Regency Inspectorate carried out the update by inviting Regional Apparatus that had not completed the follow-up recommendations.

In addition, there are problems faced by the Regional Apparatus during the implementation stage with internal control monitoring indicators, namely the lack of coordination of the Regional Apparatus with related parties in implementing follow-up, Regional Apparatus experiencing a lack of human resources in following up on follow-up recommendations, there are changes in the



organizational structure or non-clarification in Regional Apparatus so that it is not known which Regional Apparatus should be responsible for following up, the process of returning third parties (providers) to the regional treasury is long, the process of making regional regulations takes a long time, the lack of monitoring of Regional Apparatus in implementing follow-up recommendations. There are differences in perceptions between the ABC District Inspectorate and Regional Apparatus in fulfilling follow-up documents. One of the respondents conveyed this, namely the Central and Regional Financial Analyst Junior Expert at DSDABMBK.

*"Many obstacles are faced on average due to changes in structure or nomenclature, so the completion of the follow-up is not complete, and the responsibility for completion is confused by which agency."*

As stated by one respondent, the Head of the Finance Subdivision at DCKTR.

*"...in the form of returns that must be returned by third parties and changes in organizational structures in Regional Apparatus, which require a long time to contact and coordinate with related parties."*

The Regional Apparatus overcomes problems during the implementation stage by coordinating between fields to discuss the completion of follow-up recommendations; the Regional Apparatus coordinates and consults with the ABC District Inspectorate to find solutions, equalize perceptions in completing follow-up, and accelerate the process of drafting regional regulations. As stated by one respondent, the Head of the Finance Subdivision at the DPRKPP.

*"...for these obstacles, we are coordinating with the Inspectorate and relevant areas in DPRKPP to complete the follow-up."*

The evaluation stage has indicators of follow-up completion procedures, internal control monitoring, and the role of the ABC District Inspectorate. Based on the results of interviews with the Sub-Coordinator for Evaluation and Reporting of the ABC Regional Inspectorate, who doubles as the Head of the Follow-up Team and Follow-up Team Members, in general, the evaluation stage with indicators of follow-up completion procedures is shown by conducting internal *briefings* between follow-up teams. The internal *briefing* is to discuss the most significant obstacles the Regional Apparatus faces in completing the follow-up as stated by one respondent, namely the Sub-Coordinator for Evaluation and Reporting of the ABC Regional Inspectorate, who doubles as the Head of the Follow-Up Team.

*"...we often conduct internal briefings with the evaluation and reporting team. We coordinate and then convey what the obstacles are; for example, there are several Regional Apparatus that cannot follow up later in the forum to convey the obstacles, including the solutions."*

Then, the evaluation stage with the Internal Control Monitoring indicator will be used to evaluate the achievement of follow-up recommendations and problems encountered during the evaluation stage. The completion rate of follow-up recommendations on the LHP Inspectorate of XYZ Province is still below the expected target of 80%.

*"We are still trying to reach 80%, maybe what is a bit constrained is related to the follow-up of old recommendations but we are still trying..."*

In addition, problems are encountered during the evaluation stage with the Internal Control Monitoring indicator. The Inspectorate of XYZ Province has not used the application to evaluate follow-up recommendations, as stated by one of the respondents, the Sub-Coordinator for Evaluation and Reporting of the ABC Regional Inspectorate, who doubles as the Head of the Follow-Up Team.

*"The problem is that the Provincial Inspectorate has not used the application, a fundamental which is problem, so when we have conveyed, there is no latest update from the Provincial follow-up team."*

Then, in the evaluation stage of the ABC District Inspectorate with indicators of the role of the ABC District Inspectorate to identify obstacles faced by Regional Apparatus in the follow-up process through *briefings* or follow-up team meetings. Furthermore, based on the challenges that have been identified, the Inspectorate of Regency ABC identifies solutions that can be provided to Regional Apparatus. Then, the ABC District Inspectorate communicates and coordinates through the XYZ Provincial Inspectorate to 1 Apparatus complete follow-up recommendations as stated by one of the respondents, namely the Sub-Coordinator for Evaluation and Reporting of the ABC Regional Inspectorate who doubles as the Head of the Follow-Up Team.

*"...we still coordinate with the Province because the one who assesses is the Province so we still have to coordinate so that the obstacles or for example the follow-up is not in accordance means there must be a solution, we will have the results at the Provincial Inspectorate."*

One of the respondents, the Follow-up Team Member, also conveyed this.

*"...bridging Regional Apparatus to communicate with the Provincial Inspectorate when they experience obstacles and what is the cause so that it cannot be resolved quickly."*

The reporting stage has indicators of follow-up completion procedures and internal control monitoring. Based on the results of interviews with the Sub-Coordinator for Evaluation and Reporting of the ABC Regional Inspectorate, who doubles as the Head of the Follow-up Team and Follow-up Team Member, the reporting stage with indicators of follow-up completion procedures is the submission of reports on the results of supervision through an overview of the results of supervision and is routinely carried out per semester. An overview of the supervision results as an overview of what the ABC District Inspectorate has done in completing follow-up recommendations on the LHP of the XYZ Provincial Inspectorate.

As stated by one respondent, namely the Follow-up Team Member.

*"...of course from the supervision of the District Inspectorate, Provincial Inspectorate and BPK, it is made in the form of an overview of the results of supervision. So it is made per semester/per 6 months..."*

This was stated by one respondent, namely the sub-coordinator for evaluation and reporting of the regional inspectorate ABC, who is also the head of the follow-up team.

*"The obligation to submit a report on the results of supervision through an overview of the results of supervision carried out per semester. So the report comes from the Province, and we convey the results of the Provincial report to the leaders in the Regional Government."*

In addition, the internal control monitoring indicator's reporting stage is plagued by problems, namely the percentage level of completion of follow-up recommendations on the LHP Inspectorate XYZ, which is still below the 80% target, as stated by one of the respondents, the Follow-up Team Member.

*"The fundamental problem is the low percentage of achievement against the target we have set of 80%."*

Based on the interview results, there are obstacles in completing follow-up recommendations on the LHP of the Inspectorate of XYZ Province in the ABC Regional Government. These obstacles result in the Regional Apparatus not following up on the examination results within 60 days of receipt of the LHP. Lack of compliance is caused by non-compliance with applicable regulations; according to Adeniji (2004) in Onoja and Usman (2015), one of the scopes of compliance is compliance with regulations.

Then, the role of the Inspectorate of ABC Regency in implementing follow-up recommendations on the LHP of the XYZ Provincial Inspectorate is not optimal because it can be seen from the achievement of the percentage of completion of follow-up recommendations on the LHP of the XYZ Provincial Inspectorate for the period 2011 to 2022 of 59.70%. This percentage is far below the expected target of 80%, indicating an ineffective role of internal audit because, according to IPPF (2017) in Mahyoro and Kasoga (2021), an effective internal audit is to help management achieve the expected goals.

The results of this study are compatible with previous research conducted by (Banjar Nahor et al., 2021) related to the analysis of the completion of the follow-up to the LHP BPK Inspectorate of East Barito Regency. One of the obstacles in completing follow-up recommendations is the lack of employees at the Inspectorate of East Barito Regency, and this is also found in the results of this study that the obstacle is the lack of human resources of Regional Apparatus in following up on follow-up recommendations. Furthermore, according to the results of research Muhtar et al., (2020), an evaluation of the human resource needs of each entity can be carried out to meet the needs of human resources.

Then the results of this study also have some compatibility with previous research conducted by (Harinurhady et al., 2017). Namely, the obstacles to completing the follow-up to the LHP are the lack of good communication between the management of Regional Apparatus and the lack of competent human resources to complete the follow-up to the LHP. Then, it is found in the results of this study that the obstacle is the lack of coordination of Regional Apparatus with related parties in the implementation of follow-up. So, in the implementation of the follow-up, it is necessary to have regular communication and coordination between the Regional Apparatus and the ABC Regency Inspectorate because it is to Aikins (2015), research that one of the ways to monitor performance and assist government internal audits is to carry out regular monitoring and then communicate the results of regular monitoring to interested parties.

Furthermore, according to the theory of compliance according to Milgram (1963) in (Purwoko et al., 2022), an individual complies with applicable regulations, and it has been determined that there are discrepancies with the results of this study. The mismatch is due to the lack of compliance of the Regional Apparatus with the applicable regulations so that the Regional Apparatus follows

up on the inspection results more than 60 days after receiving the LHP. The lack of compliance of Regional Apparatus to follow up the inspection results within 60 days of the LHP being received is due to various obstacles and based on data on the percentage of completion of follow-up recommendations on the LHP of the Inspectorate of XYZ Province from 2011 to 2022 that out of a total of 263 recommendations, 106 recommendations have not been completed within 60 days. In role theory, according to Moorhead and Griffin (2013) in Sugiarmini & Datrini (2017), role ambiguity is caused by poor job description, lack of supervision, and unclear or unclear directions. This role theory aligns with the research results that Regional Apparatus have obstacles in completing follow-up. These obstacles resulted in Regional Apparatus lacking clear direction in fulfilling follow-up documents on recommendations, causing role ambiguity between the ABC Regency Inspectorate and Regional Apparatus.

## CONCLUSIONS

Compliance with Regional Apparatus in completing follow-up recommendations on the LHP of the Inspectorate of XYZ Province is still not optimal because there are Regional Apparatus that have not completed follow-up recommendations within 60 days after the LHP is received. This condition is due to the obstacles faced by the Regional Apparatus in completing the follow-up, so there is a need for commitment between the leadership of the ABC District Inspectorate and the role of the Regional Apparatus in completing follow-up recommendations and the need for a meeting between the ABC District Inspectorate and the Regional Apparatus to find a solution in achieving the follow-up.

This study has limitations, namely that it is only in the scope of the ABC Regional Government, and the analysis is carried out on the XYZ Provincial Inspectorate examination results. In the following study, it is necessary to add respondents from the follow-up team and Regional Apparatus who have not completed the follow-up recommendations in order to obtain more accurate and comprehensive information related to obstacles in completing follow-up recommendations.

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